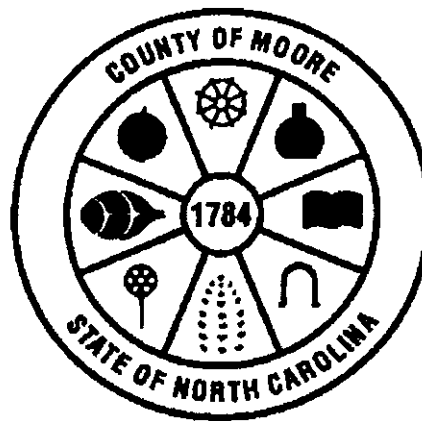




FY 2011-2012 Adopted Budget

COUNTY OF MOORE
NORTH CAROLINA

Adopted Annual Budget
Fiscal Year 2011-2012



Nick Picerno
Chair, Board of Commissioners

Jimmy Melton
Vice Chair

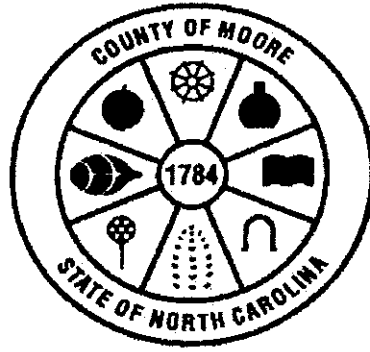
Larry Caddell
Commissioner

Tim Lea
Commissioner

Craig Kennedy
Commissioner

T. Cary McSwain
County Manager

Ken Larking
Assistant County Manager



County of Moore

MISSION:

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family

VISION:

Governing progressively with innovative leadership and providing exemplary public service

VALUES:

Commitment to public service through integrity, respect and compassion to earn the public's trust

Adopted by Moore County Board of Commissioners on February 4th, 2008



Moore County Board of Commissioners Goals from Annual Retreat

Short Term (FY 2011-12) Goals:

- Determine a water solution for the Seven Lakes area. Develop a proposal for and request a proposal from the Town of Robbins within 45 days.
- Complete the Vass WWTP project.
- Put the Addor Water Pollution Control Plant expansion project out to bid.
- Do not increase property taxes and reduce the Advanced Life Support (ALS) tax a minimum of 0.5 cent. Continue to evaluate and reduce annual operation expense.
- Research the effect of reinstating longevity pay on a grandfathered basis and develop a plan for adjusting the performance-based rating.
- Continue to utilize competitive bidding process (within legal limits).
- Determine who will review Emergency Services and the process by which the review will be completed.
- Endorse and support the Planning and Community Development Department timeline with regard to the Long Range Plan.



Moore County Board of Commissioners Goals from Annual Retreat

Long Term Goals

- Endorse, support, and ratify decisions to support the development of the Heart of North Carolina MegaPark.
- Provide leadership in the Comprehensive Transportation Plan process.
- Develop a definitive water strategy (including a possible Moore County reservoir).
- Continue following the 2009 fiscal policy (transfer funds to the capital reserves).
- Review and develop long-term capital projects.
- Utilize tools (including social media) for comprehensive information dissemination.

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T. Cary McSwain
County Manager

Eli Arroyo-Allen
Public Information
Officer

Mary Phillips
Office Assistant



Ken Larking
Assistant County
Manager

Tami Golden
Internal Auditor

County of Moore Administration

MEMORANDUM

To: Board of Commissioners
From: T. Cary McSwain, County Manager
Subject: 2012 Budget
Date: June 12, 2011

I am pleased to present to you a copy of the FY 2012 Adopted Budget. This document was prepared by the Interim Budget Director and Staff and reflects the County's overall budget plan and policies as approved by the Board of Commissioners for the new fiscal year.

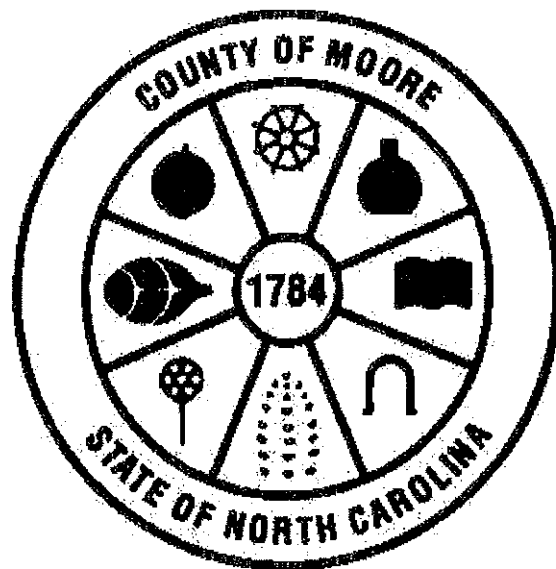
The FY 12 proposed budget was formally presented to the Board on May 3, 2011. In accordance with the N. C. Budget and Fiscal Control Act, notice was published on May 4, 2011 for the public hearing of the FY 12 Proposed Budget. The Board of Commissioners held the public hearing on May 17, 2011. The Budget was adopted on June 21, 2011 at a regularly scheduled Board meeting. The FY 12 budget is balanced with a real estate tax of \$.465 cents per \$100 of assessed value, which is unchanged from FY 11.

The net proposed budget presented to the Board on May 3, 2011 was \$ 125,376,127. The Board made some changes prior to adoption. One large revenue change in the E-911 Fund for \$257,156 was due to a decrease from the State E-911 Board. Smaller changes affected several departments including the Governing Body, Administration, Financial Services, Veterans, Social Services, and Transportation. The net effect of the above changes was to decrease the budget to \$ 125,226,742 or a net reduction of \$ 149,385 from the proposed budget.

Thank you for your patience, guidance and oversight during this budget process and during these difficult economic times.

T. Cary McSwain
County Manager

P. O. Box 905, Carthage, NC 28327 Telephone: (910) 947-6363 --Fax: (910) 947-1874



A GUIDE TO THE MOORE COUNTY, NORTH CAROLINA BUDGET

County governments exist to provide a wide range of basic services on which we all depend: Emergency Medical Services, fire protection, Planning and Community Development, water and sewer services, landfill operation, just to name a few. The ability of the County to provide such a wide range of services rests on its financial decision making.

The Moore County budget document is designed to emphasize organizational units, funding and authority. A review of the process of budget preparation is elsewhere in this book.

The budget document is divided into the following sections:

INTRODUCTION

The introductory section provides an overview of the budget as a tool to provide the financial resources to accomplish the mission of Moore County. Included in this section:

Budget Guide-The guide is designed to provide a brief overview of the organization of this document to assist the reader in finding information.

County Manager's Budget Message- The Budget Message highlights and explains the major budgetary issues facing the County during FY 11. It provides relevant information regarding major expenses, projects, increases in or reductions in services and future issues.

Organizational Chart

Budget Process-The budget process section describes and provides an overview of the multi-month task of "building" the budget.

Fiscal Policy-The Fiscal Policy was adopted by the Board of Commissioners in 2009 and amended in 2010. It provides official County policy regarding fiscal matters and is provided as a part of the budget in order for the reader to be fully informed.

BUDGET SUMMARY

Budget Summary-The Budget Summary is an overview of the FY 11 budget. It compares for the reader the FY 10 budget, the Manager's recommended budget, and the final Board of Commissioners' adopted budget.

Authorized Positions - This document provides the total number of personnel authorized by the budget. The comparison is made by full time and part time positions and whether those positions were funded or not funded.

FUND SUMMARY

Fund Summary-The Fund Summary is a summary of Revenues and Expenditures by fund, by service area, and by category, including the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds.

10 YEAR CAPITAL PLAN

This document offers a comprehensive estimate of the capital needs of the County over the next 10 years. Any project costing more than \$100,000 is listed with estimated costs. For ease of display, the second five year increment is consolidated as FY 16-21.

SUPPLEMENTAL INFORMATION

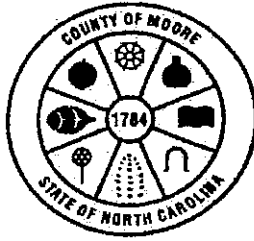
Supplemental & Historical Information

Statistical Information

This section provides a brief history of Moore County for the reader.

Budget Ordinance - The Budget Ordinance is the official, legal document approved by the Moore County Board of Commissioners.

Please direct any questions to:
James L. Westbrook, Jr.
Moore County, NC
910 947 7121



Budget Message

Fiscal Year 2011-2012

May 3, 2011

The Honorable Nick Picerno

Honorable Members of the Moore County Board of Commissioners:

The Fiscal Year 2012 Moore County Proposed Budget is hereby submitted in accordance with GS 159-11. It is a financial plan, based on the Board of Commissioners goals and County needs, as expressed through Departmental plans and requests for funding. The methodology approach is targeted; priority based budgeting, which means establishing a conservative projection of revenue resources, and using these limited resources for priority services, equipment and capital projects.

Although the economy is technically out of the recession, the County continues to struggle with higher unemployment rates than normal, a slow real estate sector and timid retail sales. This impacts the County government through flat, but slightly growing, real estate and sales tax revenue. The most recent statistics show that the Moore County unemployment rate is 8.7% as of March 2011. While this is an improvement over prior years, unemployment is likely to change very slowly and lag behind other economic indicators.

Building the budget, balancing priorities and projecting revenues in an atmosphere of economic uncertainty, has been very difficult. Departments were directed to deliver budget requests with 5%, 10% and 15% reductions in spending. Using these reduction scenarios as a basis, a responsible budget has been built that preserves priority services, matches scarce resources to prioritized needs, and continues to move the County forward.

The major operating fund, the General Fund, is recommended at \$85,056,456. The major revenues are, for all practical purposes, flat and not increasing enough to allow the consideration of some needed programs or services. As the members of the Board will recall, last year the County faced major reductions in revenue. The good news is that this year's revenues appear to be flat. For that reason and for other economic variables, the indicators suggest the County is bottoming out of the recession. This is still a very difficult budget, and the third year of continuous reductions.

General Government Highlights

Revenues

The major sources of revenue in the General Fund are the Property Tax and Sales Taxes. These constitute 78.4 % of the proposed budget. As you know, both of these revenues are recession sensitive and still have not yet recovered to the FY 07-08 levels.

General Fund Revenue

Fiscal Year	Original Budget	Actual
FY07-08	\$91,968,987	\$90,521,402
FY08-09	\$99,935,769	\$87,845,346
FY09-10	\$95,962,077	\$86,853,752
FY10-11 (thru 3/31/11)	\$85,012,422	\$72,709,618
FY11-12 (proposed)	\$85,056,456	

Property Tax

The property tax accounts for approximately 63% of General Fund revenues. The Tax Administrator is forecasting a flat year with very modest growth of \$156,931 or 0.29% more than FY 2010-11. This is a very small increase and reflects the effects of the recession.

Property Tax Revenue

Fiscal Year	Original Budget	Actual	Difference
FY07-08	\$47,684,545	\$49,525,449	\$1,840,904
FY08-09	\$54,310,823	\$54,531,052	\$220,229
FY09-10	\$52,694,746	\$53,858,197	\$1,163,451
FY10-11 (thru 3/31/11)	\$53,329,260	\$52,794,680	(\$534,580)
FY11-12 (proposed)	\$53,486,191		

Sales Tax

As the retail economy picks up, so have sales tax revenues. This budget forecasts a \$320,000 (3.2 %) increase for FY 2011-12. While this is modest when compared to prior years, it is still an increase and therefore a forward-looking indicator of economic trends. As you can see from the chart below however, the County has lost over \$6.2 million since FY07/08 in sales tax revenue as a result of the recession. At the same time, the County has been able to meet its financial obligations by prioritizing needs to adjust to scarce resources.

Sales Tax Revenue

Fiscal Year	Original Budget	Actual
FY07-08	\$15,165,428	\$18,716,401
FY08-09	\$15,827,373	\$15,203,685
FY09-10	\$14,343,112	\$12,501,680
FY10-11 (thru 12/2010)	\$13,025,000	\$6,780,320
FY11-12 (proposed)	\$13,345,000	

Interest Earnings

Due to the economic downturn, the County has lost more than \$1,400,000 per year in interest revenue. With interest rates still low compared to recent historical levels, revenue derived from this source is lagging. While we anticipate an increase of \$15,000 in FY 2011-12, it is very modest and not likely to increase significantly over the next several fiscal years as interest rates remain low.

Below is a summary of these major General Fund revenues:

Total General Fund Revenues

Revenue Source	FY 2010-11 Adopted Budget	FY 2011-12 Proposed Budget	Difference (%)
Property Tax	\$50,423,000	\$50,550,345	0.25%
Sales Tax (County portion)	\$10,000,000	\$10,320,000	3.20%
Interest Income	\$130,000	\$145,000	11.50%
Other Revenues	\$24,459,422	\$24,041,111	-1.71%
Total General Fund	\$85,012,422	\$85,056,456	0.05%

Expenditures

In conformance with the Board of Commissioners goals, Departments were directed to prepare their budgets with 5, 10 and 15% reductions in expenditures. The County Manager met with each department individually and as a part of the Budget Review Team. Overall, the General Fund is down by 12.9% from the FY 2010-11 current budget. The operating departments have worked very hard to keep spending levels in line with anticipated revenues. It is noted that the County General Fund expenditures have been cut \$14,923,347 from FY 08-09 through FY 10-11 with budget reduction management strategies.

Reductions in General Fund Expenditures

Fiscal Year	Original Budget	Inc/(Dec) %
FY08-09	\$99,935,769	
FY09-10	\$95,962,077	-3.98%
FY10-11	\$85,012,422	-11.41%
FY11-12 (proposed)	\$85,056,456	0.05%

Below are highlights of the recommended budget for FY 2011-12.

Compensation and Benefits

County employees have not received any increase in salaries or wages for the past two years due to the continued economic climate and its effect on the County budget. In fact, one could argue actual salaries and wages went down due to the termination of the longevity program in favor of a much more restricted service pay concept. As a possible result, the County has lost a

number of mid-level managers to better paying jobs in the private sector or to other local governments.

Number of Employees (All Funds)

Fiscal Year	Full time	Part time	Total # of Employees	Total FTEs
FY07-08	615	58	673	644
FY08-09	623	30	653	638
FY09-10	629	24	653	641
FY10-11	619	18	637	628
FY11-12	611	17	628	619.5

This budget proposes to reduce full time positions by 8 and part time positions by 1 for a total reduction of 8.5 full time equivalents (FTEs). All of these positions are currently vacant. This is in addition to the 11.5 positions left vacant in the current year's budget (FY 2010-11) for a total of 20 FTEs over the past two years. And, with deferred hiring, fewer employees are doing more with fewer resources and still providing excellent service to the public. With this information as background, the following changes are recommended in the FY 2011-12 Budget:

1. Reinstate the annual **step pay plan**, which has not been funded since the FY 08-09 budget. When the County hires new employees, their placement within our step pay plan is partly determined by their relevant experience. The unintended consequence of freezing employee salaries in the step plan for the past two years is that new hires with equivalent experience as our current employees are placed at a higher step with more pay. This hurts morale for employees disadvantaged by this inequity. The total cost is \$364,794 for all funds, including fringe benefits. This funding will enable eligible employees to begin to be paid at a level equal to their experience and training.
2. In this budget is included a **pay adjustment** of 1.5% for all employees who were hired before October 16, 2010 that have nine months of continuous length of service effective the second pay period in July. The total cost is \$385,815 for all funds, including fringe benefits. Since all employees do not receive a longevity payment, this recommended adjustment of 1.5% will go to all non-probationary employees.
3. Reinstate the **longevity** program at a 100% funding level at a cost of \$ 549,256 for all funds including fringe benefits. The funding for this will not impact the FY 2011-2012 budget. The Board previously directed the County Manager to set aside 2.0% or \$520, 000 from lapsed salaries. As of April, the amount as a goal has been met.
4. The **Risk Management Fund** has subsidized the per employee annual actuarial premium amount for two years. A plan is in place to replenish the equity needed for future years. With this plan it is necessary to increase the County participation from \$6,000 to \$6,633 per employee. The County will need to make similar contributions in the next two years to make the fund equity return to actuarially appropriate levels. The County has been reducing the

fund equity during the recessionary period and must now catch up using this three year plan.

Deferred Capital Equipment Purchases

During the recession it has been necessary to defer the least critical capital equipment purchases. This budget continues to defer some purchases. The County is purchasing two pieces of needed landfill equipment from current year funding which reduces the new capital budget \$135,000. This leaves a \$170,000 balance for capital equipment to replace seven vehicles.

Deferred Maintenance

Property Management has a number of small repair, maintenance, and larger projects totaling \$218,000 that are recommended to be deferred for one year. These projects include a new A/C unit and new control system for the Health Department Building and projects in other County buildings.

Education

Education is a significant portion of the County General Fund budget. It requires 71% of the property tax revenue or 45% of total general Fund expenditures. It is the single largest expenditure of the County. As of this writing, the State has not adopted a budget. Projections are based on the Schools' and the College's best estimate of the final budget.

Moore County Public Schools

The Public Schools did not originally ask for an increase this year. This information given verbally to the County was that after much cutting and distributing those cuts across the District, the Schools would be able to present a budget with no increase. This is a difficult year for public education as well for the County. Both are at the mercy of and in jeopardy of the actions of the General Assembly. It is always hoped that responsible decisions will prevail. In the process of deciding the State budget, many disturbing bills and statements from the General Assembly that severely impact the County and the Schools have been made public. These can and do cause considerable consternation and anxiety as to the possible final decisions.

The official budget request presented to the Board of Commissioners by the Schools asks for a \$3,100,000 increase in the budget. With the County's budget already balanced with no tax increase, this would cause an approximate 2.7 cents increase in the County's tax levy. The rationale given for the change is attributed to a number of cuts agreed upon by the House of Representatives, but not yet adopted by the General Assembly. Approximately \$1,500,000 is related to a specific list of cuts. About \$1,600,000 is related to "reductions" which have not yet been adopted and are not given to the County as specific item cuts.

It is plausible that the cuts may be adopted, but it is also possible that the result, as it was last year, may not be nearly as severe as expected. The Schools must responsibly present to the County what it believes may be the end scenario. The County is also confronted with the same

situation with its budget preparation and the resulting Proposed Budget. Both the Schools and the County have cut deeply over the last two years and in the budget as proposed.

Previous discussions by the County Manager with the Schools Superintendent have addressed the County's position that the County property tax payers should not be given the burden of filling State cuts. The State has a responsibility to fund school districts appropriately and consistent with State assumed costs and also consistent with historical expectations established by the State itself. Changing that primary State responsibility places additional burden on property taxes and is not acceptable. It is an attempt by the State to avoid its funding responsibility and shift the blame for the Schools shortfall on counties.

At this point in time with no assurance of the final actions of the General Assembly, and with the County not willing to fund the State's cuts, this budget proposes a no tax increase budget for the Public Schools. It is well understood that the Moore County Schools have done an admirable job of reducing costs to match resources while striving to continue its path to greatness. If there is any option to change this Proposed Budget with regard to Schools funding, then that should be continually discussed with full information given to the Board of Commissioners. The tax paying public and local public officials should communicate intensely with members of the General Assembly to get appropriate State funding commensurate with the State's responsibility.

Therefore, the recommended appropriation for the Public Schools is \$25,540,140 for current expense and \$711,932 for capital outlay as well as \$5,937,920 in debt service for a total funding for the Schools of \$32,189,992.

Total County School Funding

FY	Student Enrollment	Current Expense	Debt Service	Capital Outlay	Total Funding
FY06-07	12,190	\$20,807,940	\$4,122,904	\$1,133,950	\$26,064,794
FY07-08	12,294	\$23,694,245	\$4,057,211	\$1,531,444	\$29,282,900
FY08-09	12,190	\$24,935,195	\$5,929,507	\$933,950	\$31,798,652
FY09-10	12,236	\$24,935,195	\$7,049,516	\$733,950	\$32,718,661
FY10-11	12,332	\$25,540,140	\$5,169,918	\$711,932	\$31,421,990
FY11-12	12,651	\$25,540,140	\$5,937,920	\$711,932	\$32,189,992

Sandhills Community College

Sandhills Community College did not request an increase in their budget. The County Manager is recommending an appropriation of \$4,011,475 with no capital funding and debt service of \$1,994,274 for a total funding of the Community College of \$6,005,749.

Both Public Schools and the College recognize the fiscal issues faced in the recession. Each has done an extraordinary best to submit a zero increase budget. This essential commitment and tremendous effort allows the County to defer tax increases and additional tax burden to the

citizens of Moore County. The staff of both institutions worked well with the County. The spirit of cooperation and assistance is very much appreciated.

Public Safety: Fire, Rescue, and Emergency Medical Services

Twelve of the sixteen fire districts have requested a tax increase and were approved by the Emergency Service Advisory Committee (ESAC) totaling more than \$123,000. This budget has included the increases in the fire budgets. The Board is requested to discuss specifically the justifications for these increases at a budget work session.

The Advanced Life Support (ALS) tax is recommended to remain at two cents. The Rescue Squad budget line item is increasing and the County Manager requests the Board discuss specifically the request for additional funding which is included in the proposed budget. It is important to note that while the ALS tax is unchanged, the County is able to fund the purchase of ALS related equipment for the narrow banding project. The narrow banding project is continuing to be analyzed with alternatives for financing. The Board will be considering these alternatives for decisions related to the project. The Board is urged to have the project bid prior to June 30, 2011 so that funding in the current budget can be used effectively as part of the financing options

Utility Fund Highlights

This budget does not recommend any change in utility rates for all retail County customers who use the County water and sewer system. This includes Municipal wholesale sewer customers who are not recommended for any rate change. This is the second year the County has been able to maintain the same rate. The budget is also projected to continue the Utility Fund contribution to the Utility Capital Reserve by an estimated \$1.6 million. Below is a summary of the Utility Fund revenues:

Utility Fund Revenue

Revenue Source	FY 2010-11 Adopted Budget	FY 2011-12 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$3,975,858	\$3,986,657	0.27%
Utilities-Water	\$4,061,400	\$4,061,400	0.00%
Utilities-Sewer	\$3,605,558	\$3,503,076	-2.84%
East Moore Water District	\$1,572,500	\$1,626,700	3.45%
Total	\$13,215,316	\$13,177,833	-0.28%

Fund Balance Analysis

The best estimate of projected General Fund balance will maintain the County Fiscal Policy parameters of a minimum of 15%. However, as of this writing, the vagaries and uncertainties of the State budget put the County in financial jeopardy. There has been a directed effort to pass the state budget shortfall along to local governments. If the State does not continue to fund, at the current level, local programs mandated by the State, or reduces local revenues collected at

the State level, or passes large unfunded mandates to the County in the form of misdemeanor prisons or secondary road responsibilities, it could adversely affect fund balance.

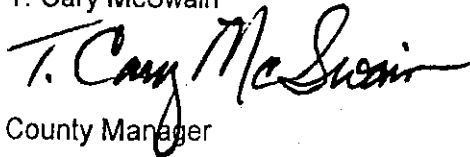
Summary

The County Manager expresses his appreciation to the Department Directors, Elected and Appointed Officials, Agencies, the Schools, the College, Non-Profits, Fire and Rescue, and others for all the valiant efforts made to reduce expenditures while maintaining the best responsible public services. Special thanks go to Tami Golden, the Internal Auditor, Jim Westbrook, Interim Budget Director, the Finance staff, and the IT staff for excellent efforts converting to the new Munis budget system and providing accurate and timely budget data.

It is an understatement to say FY 2011-2012 is a difficult budget year. Herein is presented a reasonable budget based on the economic climate, conservative revenue and expenditure projections, and a responsible plan for the new fiscal year. It is designed to continue a low burden tax levy while providing each of the budget funding recipients the wherewithal to innovate, sustain, and create a continued excellence with the resources provided.

Respectfully Submitted,

T. Cary McSwain

A handwritten signature in black ink, reading "T. Cary McSwain". The signature is written in a cursive, flowing style. The first name "T. Cary" is written in a smaller, more compact script, while "McSwain" is written in a larger, more expansive script with a long, sweeping tail that extends to the right.

County Manager

ORGANIZATIONAL STRUCTURE

Fund Accounting

The accounts of Moore County are organized and operated on the basis of funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues, and expenses as appropriate. Fund accounting segregates funds according to their intended purpose and is used to "aid management in demonstrating compliance with finance-related legal and contractual provisions".

Funds included in the Moore County adopted budget can be grouped into two types: governmental funds and proprietary funds. Governmental funds are those through which most functions of the County are financed. Proprietary funds are used to account for County activities that are similar to those often found in the private sector. Specific Moore County funds include:

General Fund

The General Fund is a governmental fund that encompasses most of the County's day-to-day operations, such as the Sheriff's department, Public Safety, Landfill and Parks and Recreation. General Fund operations are primarily paid for through property tax dollars, but are also supported through sales tax revenue, charges for service, license & permit fees and investment earnings.

Enterprise Funds

Enterprise funds are proprietary funds used to account for activities that operate like private businesses, where expenses are primarily financed by revenues derived from user charges. For Moore County these funds are:

- Water Pollution Control Plant
- Public Utilities
- East Moore Water District

Capital Funds

Capital Funds are used to account for capital replacements and improvements. Funding is provided from operations, federal or state grants, or long-term financing and may be annual appropriations or project appropriations. Capital Funds include:

- Capital Reserve for Governmental Projects
- Capital Reserve for Debt Service
- Capital Reserve for Enterprise

How Fund Interact

County funds interact in a variety of ways. Expenses that occur in one fund are frequently incurred to benefit another fund. When this occurs, the benefiting fund may reimburse the fund providing the goods and services. Examples of such transactions include general government services provided by the General Fund to the Utility Fund. Inter-fund transfers may also result from the exchange of resources between funds to cover operating and capital expenses. Transfers between funds result in the budgeting of dollars in both participating funds.

Form of Government

Moore County operates under the County Manager Administrative Plan. A five member Board of Commissioners are elected in a partisan, at large election. The County Manager is appointed and serves at the direction and pleasure of the Board of Commissioners. The County Manager is

the Chief Administrator of the county government with responsibility for the daily administration of all County government departments. The County Attorney, Tax Administrator and Clerk to the Board are appointed by the Board of Commissioners and report directly to them. In addition to the Board of Commissioners, the Sheriff and Register of Deeds are elected. The County's 618 person workforce provides basic County level services such as emergency medical services, police protection, pre-trial detention, countywide emergency communications, social services, public health, landfill operations, water and sewer services and parks and recreation. The County also supervises, coordinates and/or administers such services as rural fire departments and rescue squads and a public library.

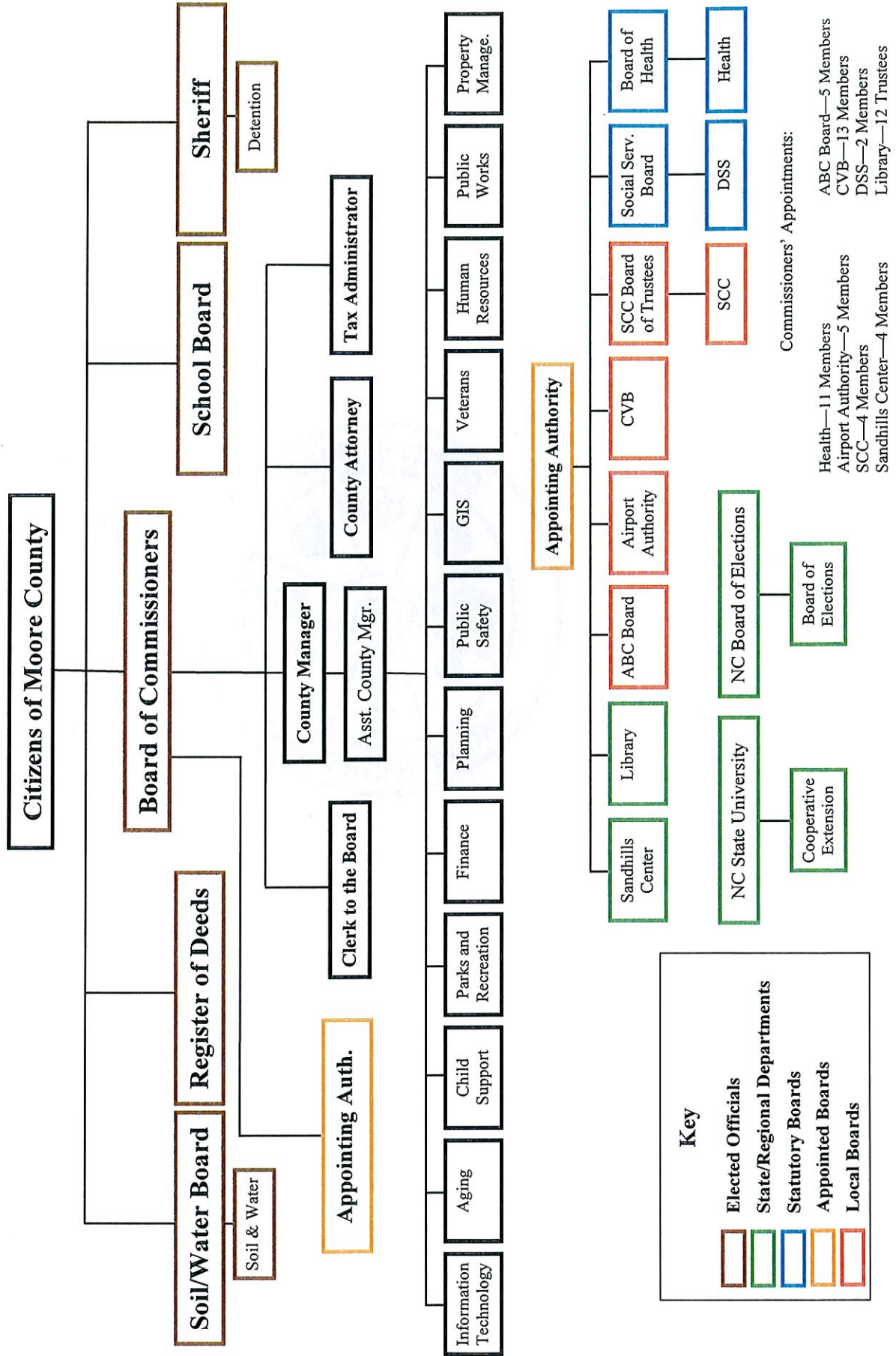
Departments & Divisions

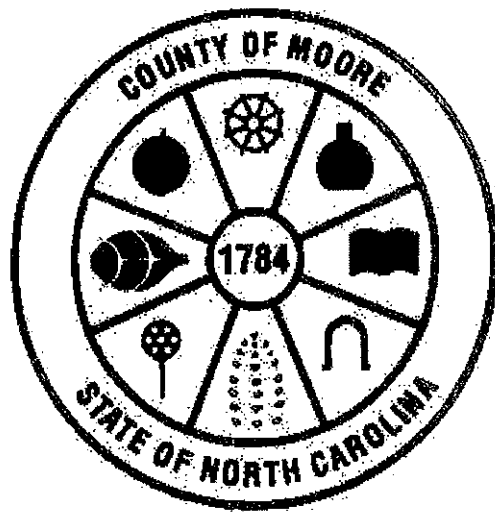
Departments are organizational units that provide a major type of public service, such as Public Safety or Social Services. Departments are usually subdivided into one or more divisions. For instance, the Public Safety departments consist of four divisions: Fire Marshall, Emergency Management, Special Operations and Communications. Often within each division there are smaller units responsible for performing specific activities. For example, within the Fire Marshall and Emergency Management Division there is an Emergency Management Training section.

A County organizational chart is presented on the following page.

Structural Organizational Chart

Moore County, North Carolina





Budget Process

Budget Preparation Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. The FY 2011-2012 Budget Calendar is displayed in this document.

Financial Forecasting

The annual budget process begins with the Budget Office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The Budget Office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

County Commissioners' Strategic Planning

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and

priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.

Departmental Budget Development

Departments begin developing their budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their "value" and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Office as expansion requests. Expansion requests identify the program's purpose, costs, objectives, and proposed funding sources. The expansion request also describes how the new or enhanced program is linked with overall Board of Commissioners' priorities. Departments are encouraged to prioritize their expansion requests and only submit a limited number of requests each year.

In addition to the budget worksheets and expansion request forms, departments are required to submit the following information to the Budget Office.

- *New or Increased Fees.*
Proposals for new or increased user fees are also submitted with the departmental budget request packages.

- ***Performance Objectives & Measures.*** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization's mission and priorities.

County Manager Review

Once the Budget Office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. Expansion requests are evaluated based on the County's financial capacity and on how they relate to the Commissioners' priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner's goals. Following these senior management sessions, a countywide proposed operating budget is developed.

Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These

statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

Budget Amendments & Revisions

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer's liability.

Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions do not require Board of Commissioners' approval.

Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include

investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities.

Local Governments exist to provide a wide range of basic services on which we all depend; police and fire protection, streets and sidewalks, water systems, garbage collections, and parks,

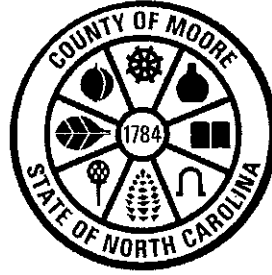
just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making. This document contains Moore County's FY 2011-2012 Adopted Budget, which is the financial plan that will guide County operations over the next year.

**Moore County, North Carolina
Budget Calendar
FY2011-2012**

<u>Event</u>	<u>Date</u>
Staff Retreat	October 2010
Operational Budget process begins (Budget work papers electronically provided to departments)	December 1, 2010
Board of Commissioners Retreat/Budget Planning session	January 13, 2011
All operating Budgets due back from Departments	February 1, 2011
County Manager, Budget Director meets with Department Directors for initial budget reviews	February 21-28, 2011
County Manager and Budget Team review requests	March 14-18, 2011
Public Budget Forums - Three Sessions (March 21, March 24 and April 7, 2011)	March & April 2011
FY12 Budget presented to Board of Commissioners	May 3, 2011
Budget work sessions with the Board of Commissioners Held (May 5, 12, 17, 19, 26 and June 7, 2011)	May 2011
Budget Public Hearing	May 17, 2011
Budget Adoption	June 21, 2011

Fiscal Policy Guidelines

For:



Moore County, North Carolina

FISCAL POLICY GUIDELINES

Moore County, North Carolina

Amended January 4, 2010



FISCAL POLICY GUIDELINES - OBJECTIVES

This fiscal policy will influence and guide the financial management practice of Moore County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- This policy will be reviewed annually by County staff with any changes to be approved by the Board of Commissioners.

To these ends, the following fiscal policy statements are presented.

FISCAL POLICY GUIDELINES

Moore County, North Carolina
Amended January 4, 2010



CAPITAL IMPROVEMENT BUDGET POLICIES

1. It is the responsibility of the County Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the County, as well as facilities for the Moore County Public School and Sandhills Community College systems.
2. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan.
3. The Capital Improvement Plan is inclusive of Capital Improvements (renovations), Capital Replacement (vehicles and heavy equipment) and Major Capital Projects (new buildings).
4. The County will develop a ten-year Capital Improvement Plan and review and update the plan annually. The Moore County Public Schools and the Community College System will submit their respective ten-year capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review.
5. The County will enact an annual capital budget based on the ten-year Capital Improvement Plan, while considering changes in population, changes in real estate development, or changes in assumptions in the capital budget projections.
6. The County, in consultation with the Moore County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
7. The Capital Improvement Plan will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the public's welfare and safety, the County's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule will be developed and followed based upon these estimates.

FISCAL POLICY GUIDELINES

Moore County, North Carolina

Amended January 4, 2010



8. The County, in consultation with the Moore County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will adopt the most cost effective financing consistent with prudent financial management.

FISCAL POLICY GUIDELINES

Moore County, North Carolina

Amended January 4, 2010



DEBT POLICIES

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing, capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting)

FISCAL POLICY GUIDELINES

Moore County, North Carolina

Amended January 4, 2010



RESERVE POLICIES

1. Unreserved, Undesignated Fund Balances will mean funds that remain available for appropriation by the County Board after all commitments for future expenditures, required reserves defined by State statutes, and previous Board designations have been calculated. The County will define these remaining amounts as "available fund balances."
2. Available fund balances at the close of each fiscal year should be at least 15.0% of the Total Annual Operating Budget of the County with a Targeted Policy equal to 20.0%.
3. The County Board may, from time-to-time, utilize fund balances that will reduce available fund balances below the 15.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Moore County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balances to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
4. Monies in excess of a 15.0% available fund balance will be transferred to a Capital Reserve Fund for future use for a specific purpose within a specified time frame.

FISCAL POLICY GUIDELINES

Moore County, North Carolina
Amended January 4, 2010



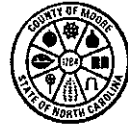
BUDGET DEVELOPMENT POLICIES

1. The County Budget Process begins with a Board of Commissioners Retreat to be held no later than January 31st of each year.
2. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
4. The County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to the County.

FISCAL POLICY GUIDELINES

Moore County, North Carolina

Amended January 4, 2010



CASH MANAGEMENT / INVESTMENT POLICIES

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.
4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County's third party Custodian (Safekeeping Agent).
9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and

FISCAL POLICY GUIDELINES

Moore County, North Carolina

Amended January 4, 2010



Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.

10. Diversification: No more than 5% of the County's investment funds may be invested in a specific company's commercial paper and no more than 20% of the County's investment funds may be invested in commercial paper. No more than 25% of the County's investments may be invested in any one US Agency's Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director. The County will maintain segregated accounts with the North Carolina Capital Management Trust for each of the fund types.
12. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features. The Finance Director will also provide a Financial Summary inclusive of Investment Reporting to the Board of Commissioners monthly.

FISCAL POLICY GUIDELINES

Moore County, North Carolina

Amended January 4, 2010



ENTERPRISE FUNDS

The County maintains Enterprise Funds (primarily water and wastewater) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County's Fiscal Policy with any exceptions being reported in this section.

- These policies will allow for orderly expansion of services and to allow operation within the financial framework insuring efficiency while providing necessary services.
- They promote long-term financial stability.
- They insure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

Budget Policies:

- Enterprise Funds will develop a fifteen-year capital improvement plan, which will be reviewed and updated annually.
- Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in the annual budget request.
- Service rates will be reviewed annually as part of the budget process.
- Service rates will be adjusted based upon the December Consumer Price Index for Southeastern United States.
- Service rates will be adjusted as necessary due to debt service obligations.
- Each Enterprise Fund will maintain a retained earnings level that is no less than an amount equal to 8% of its operating expenses.
- Each Enterprise Fund will maintain a Capital Reserve Fund with a minimum of \$2,000,000 and a maximum of \$4,500,000.
- Individual projects costing over \$500,000 will be financed.
- Individual projects costing under \$500,000 will be appropriated from either retained earnings or the Capital Reserve Fund.

FISCAL POLICY GUIDELINES

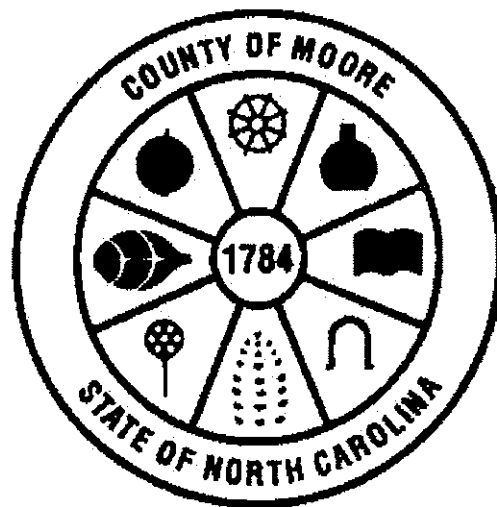
Moore County, North Carolina

Amended January 4, 2010



Debt Policies:

- Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
- Each Enterprise Fund is responsible for its own debt service.



OPERATING BUDGET SUMMARY: ALL FUNDS

BUDGET SUMMARY BY FUND

FUND SUMMARY

	2008-2009	2009-2010	2010-11	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
Revenues:				
General Fund	87,431,946	83,014,318	85,012,422	84,940,545
Enterprise Funds	20,356,473	14,343,846	15,716,990	15,058,362
Internal Service Funds	13,387,284	12,711,901	13,460,822	12,458,930
Special Revenue Funds	7,448,197	7,230,817	6,731,532	7,504,047
Component Units	<u>3,447,547</u>	<u>3,182,959</u>	<u>4,448,805</u>	<u>5,264,858</u>
	132,071,447	120,483,841	125,370,571	125,226,742
Less Interfund Transfers	(8,515,313)	(3,212,389)	(2,646,595)	(2,299,000)
Net Revenue	123,556,134	117,271,452	122,723,976	122,927,742
Expenditures:				
General Fund	83,909,897	82,422,794	85,012,422	84,940,545
Enterprise Funds	18,992,211	14,910,673	15,716,990	15,058,362
Internal Service Funds	12,957,727	12,000,466	13,460,822	12,458,930
Special Revenue Funds	6,539,314	6,002,526	6,731,532	7,504,047
Component Units	<u>3,725,560</u>	<u>3,274,137</u>	<u>4,448,805</u>	<u>5,264,858</u>
	126,124,709	118,610,596	125,370,571	125,226,742
Less Interfund Transfers	(8,515,313)	(3,212,389)	(2,646,595)	(2,299,000)
Net Expenditure	117,609,396	115,398,207	122,723,976	122,927,742

OPERATING BUDGET SUMMARY: ALL FUNDS

BUDGET SUMMARY BY FUND

Sources of Funds:

Property Tax
Sales Tax
Other Taxes & Licenses
Unrestricted Intergovernmental
Restricted Intergovernmental
Investment Income
Charges for Services
Sales of Capital Assets
Donations
Transfers In
Payments from Component Units
Appropriated Fund Balance
Total Revenue
Less: Interfund Transfers
Net Revenue

General Fund	Enterprise Fund	Internal Service Fund	Special Revenue Fund	Component Unit Funds	All Funds
53,486,191			2,292,500		55,778,691
10,320,000				1,210,000	10,320,000
82,000					1,292,000
180,878					180,878
12,789,576	261,000		999,760		14,050,336
145,000				8,000	153,000
4,752,571	14,688,184	11,028,130	3,063,458	3,573,377	37,105,720
			15,000		15,000
54,885					54,885
2,299,000				167,246	2,466,246
514,000					514,000
316,444	109,178	1,430,800	1,133,329	306,235	3,295,986
84,940,545	15,058,362	12,458,930	7,504,047	5,264,858	125,226,742
					(2,299,000)
					122,927,742

Uses of Funds:

Salaries & Wages
Fringe Benefits
Operating Costs
Schools/College Current Expense
Grants/Non-Profits
Interfund Transfers
Debt Service
Capital Outlay
Total Expenditures
Less Interfund Transfers
Net Expenditure

General Fund	Enterprise Fund	Internal Service Fund	Special Revenue Fund	Component Unit Funds	All Funds
20,485,598	2,410,466	1,433,804	2,994,328	888,644	28,212,840
6,749,252	862,247	498,344	1,018,863	209,528	9,338,234
14,204,935	7,043,287	10,281,874	2,233,363	3,797,019	37,560,478
30,263,547					30,263,547
1,215,572					1,215,572
167,246	1,616,478		400,000		2,183,724
11,854,395	1,956,884	60,126		359,667	14,231,072
-	1,169,000	184,782	857,493	10,000	2,221,275
84,940,545	15,058,362	12,458,930	7,504,047	5,264,858	125,226,742
					(2,299,000)
					122,927,742

Budget Summary - Expenditures by Service Area

	<u>2008-2009</u> <u>Actual</u>	<u>2009-2010</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-2012</u> <u>Adopted</u>
<u>General Government</u>				
Governing Body	206,555	222,440	212,172	201,013
Administration	565,006	515,380	518,228	512,375
Human Resources	279,437	278,092	280,684	271,416
Finance	764,626	718,227	685,856	712,420
County Attorney	604,668	603,481	599,743	593,746
Tax	2,091,548	2,036,391	1,989,269	1,889,592
Board of Elections	510,752	479,102	438,847	633,124
Register of Deeds	<u>1,306,489</u>	<u>1,314,868</u>	<u>1,297,471</u>	<u>1,249,568</u>
Total General Government	6,329,081	6,167,981	6,022,270	6,063,254
<u>Public Safety</u>				
Sheriff	6,870,325	6,442,644	5,939,482	6,034,507
Detention Center	3,084,170	3,048,046	2,959,951	2,986,300
Day Reporting Center	98,381	149,973	100,560	100,679
Emerg Mgmt/E-911	1,439,005	1,329,274	1,326,773	1,381,787
Youth Services	<u>92,505</u>	<u>87,867</u>	<u>110,006</u>	<u>106,381</u>
Total Public Safety	11,584,386	11,057,804	10,436,772	10,609,654
<u>Environmental & Community Development</u>				
Solid Waste	1,891,673	1,761,245	2,259,232	2,009,302
Planning & Community Development	1,233,843	1,254,219	1,243,829	1,091,594
Geographic Information Systems	272,917	354,678	405,467	377,409
Cooperative Extension Service	461,634	388,182	382,433	363,745
Soil & Water Conservation Service	<u>264,291</u>	<u>261,318</u>	<u>263,522</u>	<u>260,647</u>
Total Environmental & Comm Development	4,124,358	4,019,642	4,554,483	4,102,697
<u>Human Services</u>				
Child Support Enforcement	686,118	655,582	625,159	631,081
JCPC ARRA	0	49,458	25,000	0
Veterans Services	196,937	190,027	195,687	208,948
Aging/RSVP/Senior Center	1,542,990	1,711,170	1,617,232	1,598,361
Social Services	12,421,112	11,107,162	11,382,587	11,000,000
Public Health	<u>5,188,070</u>	<u>5,023,285</u>	<u>4,793,773</u>	<u>4,675,401</u>
Total Human Services	20,035,227	18,736,684	18,639,438	18,113,791

Budget Summary - Expenditures by Service Area

	<u>2008-2009</u> <u>Actual</u>	<u>2009-2010</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-2012</u> <u>Adopted</u>
<u>Cultural Development</u>				
Library	549,067	536,158	534,695	535,206
Parks & Recreation/Youth Development	<u>577,307</u>	<u>614,551</u>	<u>690,127</u>	<u>679,174</u>
Total Cultural Development	1,126,374	1,150,709	1,224,822	1,214,380
<u>Education</u>				
Public Schools Current Expense	24,935,195	24,935,195	25,540,140	25,540,140
Public Schools Capital	933,950	733,950	711,932	711,932
Public Schools Debt Service - Principal	3,644,980	4,285,911	4,349,291	3,519,136
Public Schools Debt Service - Interest	2,284,519	2,763,605	2,538,353	2,418,785
Community College Current Expense	4,135,541	4,135,541	4,011,475	4,011,475
Community College Capital	50,000	0	0	0
Community College Debt Service - Principal	749,304	944,345	944,345	1,185,863
Community College Debt Service - Interest	<u>699,251</u>	<u>889,991</u>	<u>834,031</u>	<u>808,411</u>
Total Education	37,432,740	38,688,538	38,929,567	38,195,742
<u>Other General Fund Expenditures</u>				
Grants	345,613	420,533	151,443	314,732
Capital Outlay	833,218	126,301	0	0
Courts Facility Costs	243,769	343,726	343,275	328,616
Non-Departmental	587,265	595,775	1,005,443	1,908,233
Transfers	19,327,932	11,424,654	0	0
Airport Enterprise Fund	142,704	151,086	150,493	167,246
Debt Service	<u>781,438</u>	<u>601,351</u>	<u>3,554,416</u>	<u>3,922,200</u>
Total Other	22,261,939	13,663,425	5,205,070	6,641,027
<u>Enterprise Funds</u>				
Water Pollution Control Plant	1,889,078	4,491,129	3,975,858	3,986,657
Public Utilities	7,360,580	8,883,155	10,168,882	9,445,005
East Moore Water District	<u>9,742,553</u>	<u>1,536,389</u>	<u>1,572,250</u>	<u>1,626,700</u>
Total Enterprise	18,992,211	14,910,673	15,716,990	15,058,362
<u>Internal Service Funds</u>				
Information Technology	1,826,644	1,716,299	1,671,403	1,613,004
Self Insurance	6,634,748	5,798,944	7,126,295	6,893,017
Property Management	<u>4,496,335</u>	<u>4,485,223</u>	<u>4,663,124</u>	<u>3,952,909</u>
Total Internal Service	12,957,727	12,000,466	13,460,822	12,458,930

<h2 style="text-align: center;">Budget Summary - Expenditures by Service Area</h2>

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Special Revenue Funds</u>				
Emergency Medical	5,145,216	4,512,003	4,588,871	5,158,673
E-911 Telephone	272,932	285,444	632,354	932,305
Transportation Services	1,121,166	1,198,947	1,491,652	1,394,414
Soil Water Conservation District	<u>0</u>	<u>6,132</u>	<u>18,655</u>	<u>18,655</u>
Total Special Revenue	6,539,314	6,002,526	6,731,532	7,504,047
<u>Component Units</u>				
Convention & Visitor's Bureau	1,296,842	1,296,112	1,403,500	1,443,500
Airport Authority	<u>2,428,718</u>	<u>1,978,025</u>	<u>3,045,305</u>	<u>3,821,358</u>
Total Component Units	3,725,560	3,274,137	4,448,805	5,264,858
Total Budget	145,108,917	129,672,585	125,370,571	125,226,742
Less: Interfund Transfers	<u>(8,515,313)</u>	<u>(3,212,389)</u>	<u>(2,646,595)</u>	<u>(2,299,000)</u>
Net Budget	136,593,604	126,460,196	122,723,976	122,927,742

Budget Summary - Expenditures by Category

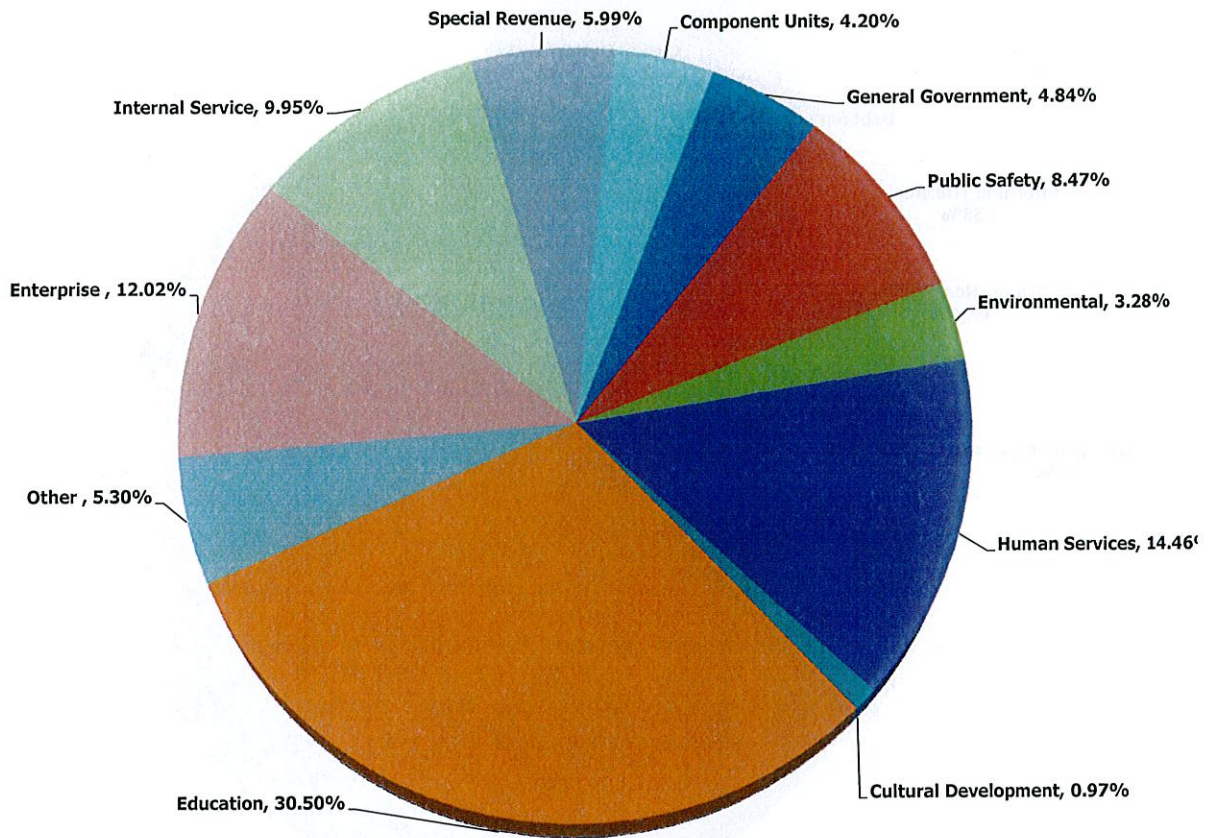
	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
Salaries & Wages	27,366,671	27,536,204	27,171,164	28,212,840
Fringe Benefits	9,031,001	9,091,354	8,867,458	9,338,234
Operating Costs	38,751,542	35,845,974	37,063,773	35,261,478
Schools/College Expense	30,054,686	29,804,686	30,263,547	30,263,547
Grants/Non-Profits	1,176,647	1,360,034	1,500,161	1,215,572
Interfund Transfers	19,470,636	11,575,740	150,493	2,183,724
Debt Service	8,159,492	10,091,375	14,777,956	14,231,072
Capital Outlay	<u>1,286,087</u>	<u>1,154,829</u>	<u>2,929,424</u>	<u>2,221,275</u>
Net Budget	135,296,762	126,460,196	122,723,976	122,927,742

Budget Highlights

- * Overall, the adopted 2012 budget shows a net decrease of \$143,829 when compared to the FY11 budget.
- * The FY12 budget reduces personnel by 8.5 full time equivalents.
- * Savings generated by departments allowed the County to budget for a modest cost of living increase, restore the longevity payment and to restore the step advancement program. These are the first personnel cost increases since FY09.
- * In order to conserve capital and maintain operations it has been necessary to defer some capital purchases.
- * The Moore County Public Schools and the Sandhills Community College's funding level remained the same as the prior fiscal year.
- * There are no increases in utility rates.
- * There are several large capital projects started last fiscal year which are continued in the FY12 budget such as the new Public Safety and Detention Center, and improvements to the County landfill.

BUDGET SUMMARY - EXPENDITURES BY SERVICE AREA

County of Moore
FY11-12 Expenditures by Service Area
Budget Total \$125,226,742

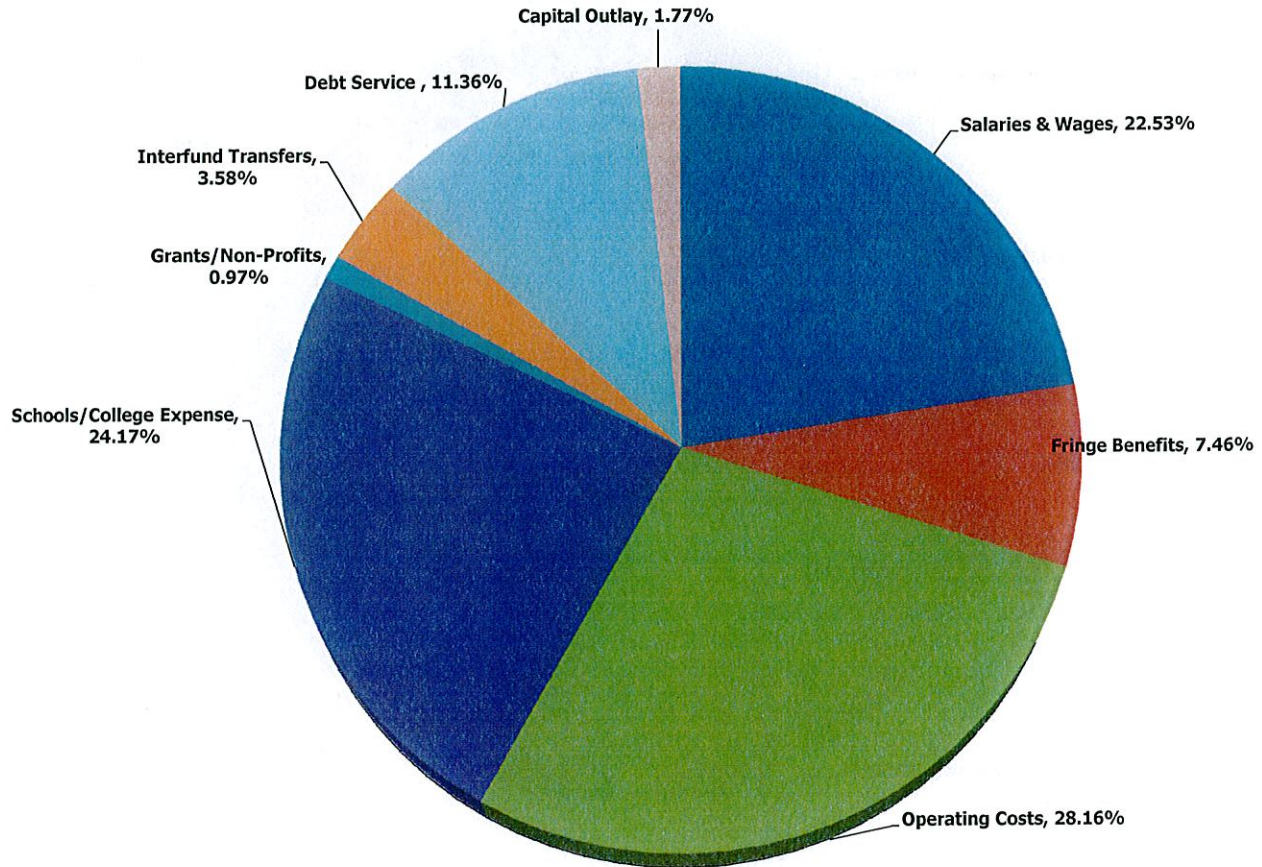


Budget-to-Budget Expenditure Comparison

Service Areas:	2010-11 Budget	2011-2012 Adopted	Change from Prior Year in \$	Change from Prior Year in %	% of Adopted Budget
General Government	6,022,270	6,063,254	40,984	0.68%	4.84%
Public Safety	10,436,772	10,609,654	172,882	1.66%	8.47%
Environmental	4,554,483	4,102,697	(451,786)	-9.92%	3.28%
Human Services	18,639,438	18,113,791	(525,647)	-2.82%	14.46%
Cultural Development	1,224,822	1,214,380	(10,442)	-0.85%	0.97%
Education	38,929,567	38,195,742	(733,825)	-1.89%	30.50%
Other	5,205,070	6,641,027	1,435,957	27.59%	5.30%
Enterprise	15,716,990	15,058,362	(658,628)	-4.19%	12.02%
Internal Service	13,460,822	12,458,930	(1,001,892)	-7.44%	9.95%
Special Revenue	6,731,532	7,504,047	772,515	11.48%	5.99%
Component Units	4,448,805	5,264,858	816,053	18.34%	4.20%
	125,370,571	125,226,742	(143,829)	-0.11%	100.00%

BUDGET SUMMARY - EXPENDITURES BY CATEGORY

County of Moore
FY11-12 Expenditures by Category
Budget Total \$125,226,742



Budget-to-Budget Expenditure Comparison

Expense Category:	2010-11 Budget	2011-2012 Adopted	Change from Prior Year in \$	in %	% of Adopted Budget
Salaries & Wages	27,171,164	28,212,840	1,041,676	3.83%	22.53%
Fringe Benefits	8,867,458	9,338,234	470,776	5.31%	7.46%
Operating Costs	37,063,773	35,261,478	(1,802,295)	-4.86%	28.16%
Schools/College Expense	30,263,547	30,263,547	0	0.00%	24.17%
Grants/Non-Profits	1,500,161	1,215,572	(284,589)	-18.97%	0.97%
Interfund Transfers	2,797,088	4,482,724	1,685,636	60.26%	3.58%
Debt Service	14,777,956	14,231,072	(546,884)	-3.70%	11.36%
Capital Outlay	2,929,424	2,221,275	(708,149)	-24.17%	1.77%
	125,370,571	125,226,742	(143,829)	-0.11%	100.00%

Budget Summary - Revenues

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenue Sources:</u>				
Property Tax	57,383,767	56,187,186	55,621,760	55,778,691
Sales Tax	15,203,685	12,501,681	10,000,000	10,320,000
Other Taxes & Licenses	1,292,740	1,278,591	1,224,500	1,292,000
Unrestricted Intergovernmental	333,465	271,513	141,248	180,878
Restricted Intergovernmental	14,159,727	13,463,920	14,600,769	14,050,336
Investment Income	1,026,363	190,495	138,000	153,000
Charges for Services	34,344,042	33,685,369	37,253,108	37,105,720
Donations	95,871	87,311	81,138	54,885
Transfers	7,349,940	1,785,531	3,284,088	2,782,690
Sales of Capital Assets	60,019	112,771	9,000	15,000
Capital Contributions	314,130	551,901	0	0
Appropriated Fund Balance	0	0	2,503,960	2,979,542
Payments from Component Units	<u>507,699</u>	<u>367,573</u>	<u>513,000</u>	<u>514,000</u>
 Total Revenues	 132,071,447	 120,483,841	 125,370,571	 125,226,742
Less Interfund Transfers	<u>(8,515,313)</u>	<u>(3,212,389)</u>	<u>(2,646,595)</u>	<u>(2,299,000)</u>
 Net Revenue	 123,556,134	 117,271,452	 122,723,976	 122,927,742

Budget Highlights

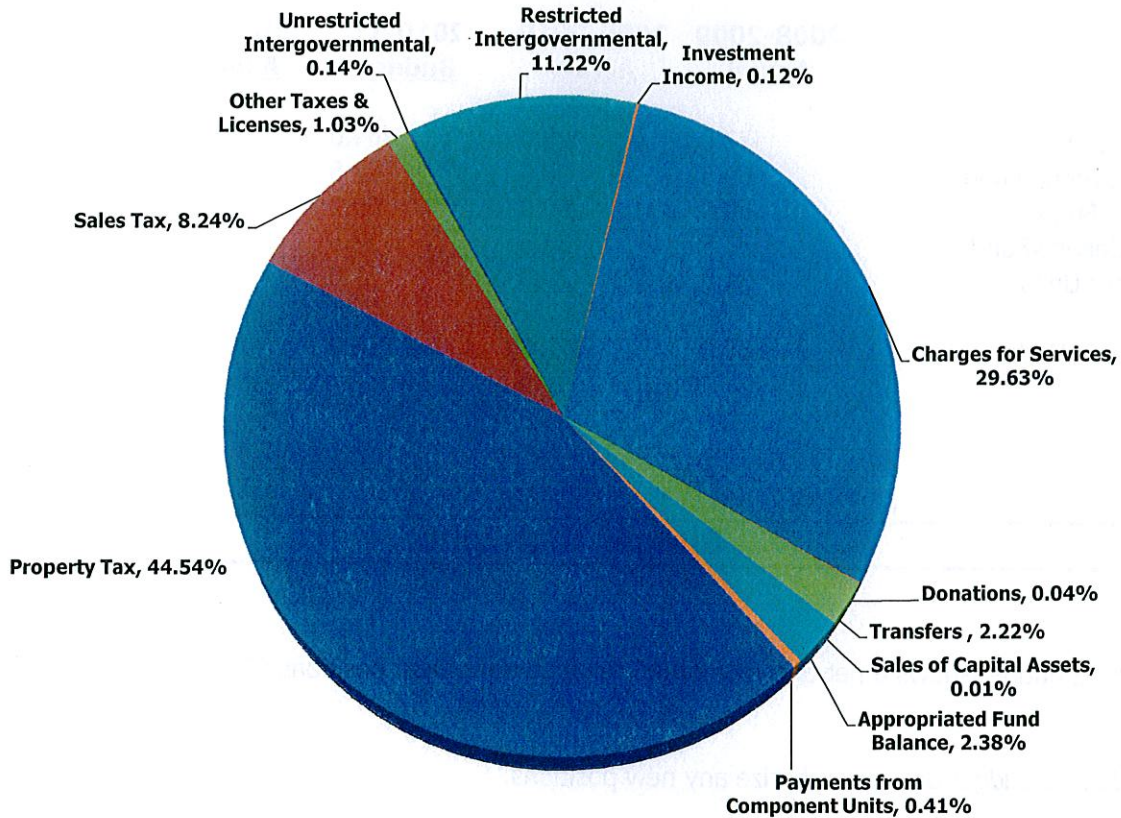
- * Revenues have not maintained their historic patterns in this recession. The property tax, the single largest source of revenue for the county is flat compared to the previous fiscal year indicating only a 0.29% (\$156,931) increase.
- * The sales tax is forecast to increase at a moderate rate of 3.2% or \$320,000 reflecting the slow rate of recovery in the local and national economy.
- * Due to the economic downturn, the county has lost more than \$1,000,000 in interest earnings. Although interest earning revenue is anticipated to increase in FY12, it still lags far behind FY09 due to the low interest rate environment.
- * State shared revenues are flat and State funding of education and other agencies is also down due to the recession.
- * Other revenues such as licenses and permits, land transfer fees and other regulatory fees are flat. The major reduction to those revenues occurred in FY11.

Budget Summary - Revenues

<u>Summary of Funds</u>	<u>2008-2009 Actual</u>	<u>2009-2010 Actual</u>	<u>2010-11 Budget</u>	<u>2011-2012 Adopted</u>
<u>General Fund</u>				
Property Tax	54,531,052	53,858,198	53,329,260	53,486,191
Sales Tax	15,203,685	12,501,681	10,000,000	10,320,000
Other Taxes & Licenses	193,830	215,305	79,000	82,000
Unrestricted Intergovernmental	333,465	181,691	141,248	180,878
Restricted Intergovernmental	11,750,281	11,581,415	12,940,863	12,789,576
Investment Income	975,431	178,332	130,000	145,000
Charges for Services	3,842,351	4,043,749	4,664,318	4,752,571
Donations	94,152	86,374	81,138	54,885
Transfers In	0	0	3,133,595	2,615,444
Payments from Component Units	<u>507,699</u>	<u>367,573</u>	<u>513,000</u>	<u>514,000</u>
Total General Fund	87,431,946	83,014,318	85,012,422	84,940,545
<u>Special Revenue Funds</u>				
Property Taxes	2,852,715	2,328,988	2,292,500	2,292,500
Appropriated Fund Balance	0	0	296,371	1,133,329
Charges for Services	3,219,012	3,798,470	2,799,508	3,063,458
Restricted Intergovernmental	1,374,751	1,088,741	1,334,153	999,760
Donations	1,719	937	0	0
Sale of Capital Assets	<u>0</u>	<u>13,680</u>	<u>9,000</u>	<u>15,000</u>
Total Public Safety	7,448,197	7,230,817	6,731,532	7,504,047
<u>Component Units</u>				
Other Taxes & Licenses	1,098,910	1,063,286	1,145,500	1,210,000
Appropriated Fund Balance	0	0	148,402	306,235
Charges for Services	1,891,803	1,962,405	2,996,410	3,573,377
Contributed Capital	314,130	0	0	0
Investment Income	0	6,182	8,000	8,000
Transfers In	<u>142,704</u>	<u>151,086</u>	<u>150,493</u>	<u>167,246</u>
Total Component Units	3,447,547	3,182,959	4,448,805	5,264,858
<u>Enterprise Funds</u>				
Charges for Services	11,376,590	12,985,270	14,571,600	14,688,184
Investment Income	50,932	5,981	0	0
Appropriated Retained Earnings	0	0	819,637	109,178
Sale of Capital Assets	0	6,931	0	0
Contributed Capital	0	551,901	0	0
Bonds Issued	7,661,000	0	0	0
Restricted Intergovernmental	<u>1,267,951</u>	<u>793,763</u>	<u>325,753</u>	<u>261,000</u>
Total Enterprise Funds	20,356,473	14,343,846	15,716,990	15,058,362
<u>Internal Service Funds</u>				
Sale of Capital Assets	0	92,160	0	0
Appropriated Fund Balance	0	0	1,239,550	1,430,800
Transfers In	0	0	0	0
Charges for Services	<u>13,387,284</u>	<u>12,619,742</u>	<u>12,221,272</u>	<u>11,028,130</u>
Total Internal Service Funds	13,387,284	12,711,901	13,460,822	12,458,930
Total Revenue	132,071,447	120,483,841	125,370,571	125,226,742

Budget Summary - Revenues

County of Moore
FY11-12 Revenues by Source
Budget Total \$125,226,742



Budget-to-Budget Revenue Comparison

	2010-11 Budget	2011-2012 Adopted	Change from Prior Year in \$	Change from Prior Year in %	% of Adopted Budget
<u>Revenue Sources:</u>					
Property Tax	55,621,760	55,778,691	156,931	0.28%	44.54%
Sales Tax	10,000,000	10,320,000	320,000	3.20%	8.24%
Other Taxes & Licenses	1,224,500	1,292,000	67,500	5.51%	1.03%
Unrestricted Intergovernmental	141,248	180,878	39,630	28.06%	0.14%
Restricted Intergovernmental	14,600,769	14,050,336	(550,433)	-3.77%	11.22%
Investment Income	138,000	153,000	15,000	10.87%	0.12%
Charges for Services	37,253,108	37,105,720	(147,388)	-0.40%	29.63%
Donations	81,138	54,885	(26,253)	-32.36%	0.04%
Transfers	3,284,088	2,782,690	(501,398)	-15.27%	2.22%
Sales of Capital Assets	9,000	15,000	6,000	66.67%	0.01%
Appropriated Fund Balance	2,503,960	2,979,542	475,582	18.99%	2.38%
Payments from Component Units	513,000	514,000	1,000	0.19%	0.41%
Total Revenues	125,370,571	125,226,742	(143,829)	-0.11%	100.00%

Budget Summary - Staffing

Full-Time Equivalent Positions by Fund

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
General Fund	472.0	475.0	464.0	455.5
Special Revenue Fund	69.5	68.5	67.5	66.5
Enterprise Fund	60.0	60.0	60.0	60.0
Internal Service Fund	36.5	37.5	37.5	36.5
Component Units	<u>31.0</u>	<u>29.0</u>	<u>29.0</u>	<u>28.0</u>
Total County Wide	669.0	670.0	658.0	646.5

Budget Highlights

- * The FY 12 budget shows a net decrease of 8.5 full time equivalent positions (FTE).
- * The adopted budget did not authorize any new positions.
- * The staffing charts on the following pages detail the changes in FTE. The largest number of changes in any department occurred in the Health Department.
- * All positions that were unfunded in FY 12 were vacant; therefore no employees were actually terminated or laid off.
- * Since FY 10, the staffing level had dropped by 3.5%.

**County of Moore
Positions by Department**

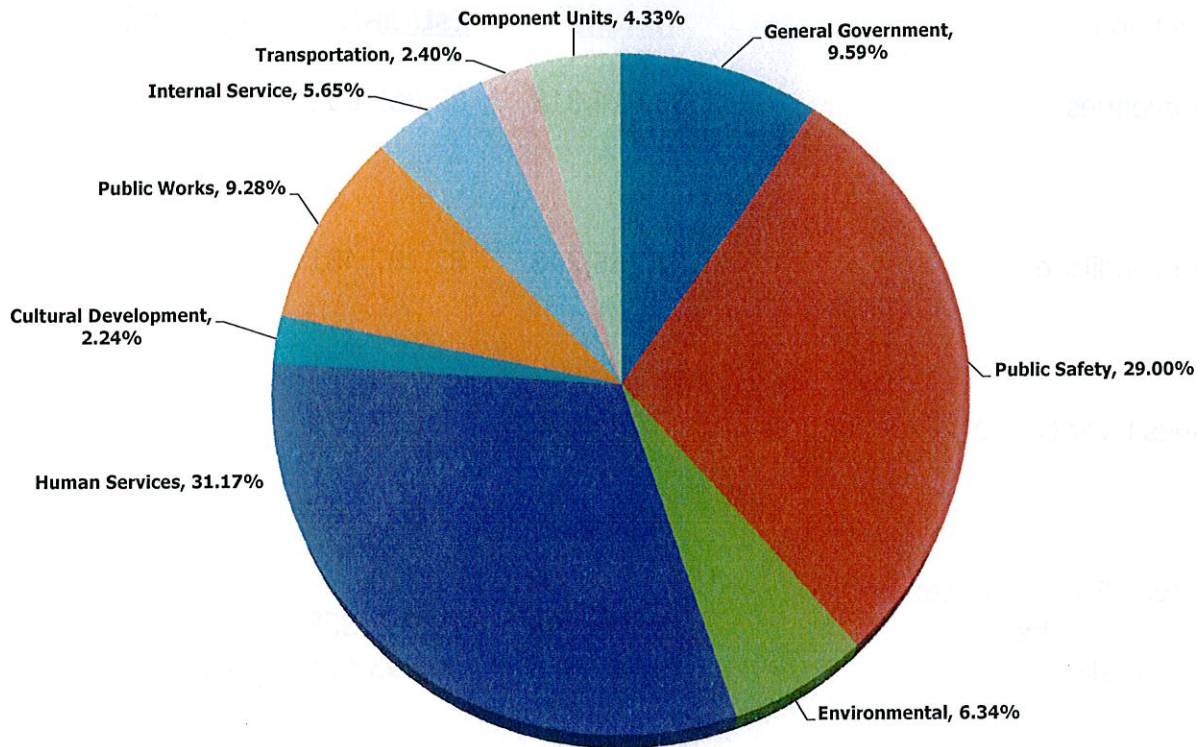
FY 2008/2009			FY 2009/2010		
Department	Full Time	Part Time	Department	Full Time	Part Time
Administration	4		Administration	4	
Aging	20	1	Aging	20	1
Child Support	12	2	Child Support	10	
Child Support - Day Reporting Center			Child Support - Day Reporting Center	1	1
Child Support - Youth Services			Child Support - Youth Services	1	1
Cooperative Extension	8		Cooperative Extension	8	
County Attorney	7		County Attorney	7	
District Attorney's Office			District Attorney's Office	2	
Elections	4		Elections	4	
Financial Services	8		Financial Services	8	
GIS	4		GIS	4	
Governing Body	1		Governing Body	1	
Health	66	6	Health	66	6
Human Resources	3		Human Resources	3	
Human Resources - Self Insurance Fund	1		Human Resources - Self Insurance Fund	1	
Information Technology	10	1	Information Technology	11	1
Library	9	1	Library	9	1
Parks & Recreation	5	3	Parks & Recreation	5	3
Planning	18		Planning	19	
Public Safety - E911 Communications	17		Public Safety - E911 Communications	17	
Public Safety - Emergency Management/Fire			Public Safety - Emergency Management/Fire		
Public Safety - Emergency Medical Services	52		Public Safety - Emergency Medical Services	52	
Transportation	10	15	Transportation	12	9
Public Works - Property Management	25		Public Works - Property Management	25	
Public Works - Solid Waste	10		Public Works - Solid Waste	10	
Public Works - Utilities	41		Public Works - Utilities	41	
Public Works - WPCP	19		Public Works - WPCP	19	
Register of Deeds	11		Register of Deeds	11	
Sheriff	76	1	Sheriff	76	1
Sheriff - Detention Center	38		Sheriff - Detention Center	38	
Social Services	106		Social Services	106	
Soil & Water Conservation	4		Soil & Water Conservation	4	
Tax	31		Tax	31	
Veterans	3		Veterans	3	
TOTALS	623	30	TOTALS	629	24
Total Number of FTEs	638		Total Number of FTEs	641	

County of Moore
Positions by Department

FY 2010/2011			FY 2011/2012		
Department	Full Time	Part Time	Department	Full Time	Part Time
Administration	4		Administration	4	
Aging	20	1	Aging	20	1
Child Support	10		Child Support	10	
Child Support - Day Reporting Center	1		Child Support - Day Reporting Center	1	
Child Support - Youth Services	1		Child Support - Youth Services	1	
Cooperative Extension	8		Cooperative Extension	8	
County Attorney	6		County Attorney	6	
District Attorney's Office	2		District Attorney's Office	2	
Elections	3		Elections	4	
Financial Services	7		Financial Services	7	
GIS	4		GIS	4	
Governing Body	1		Governing Body	1	
Health	63	5	Health	60	4
Human Resources	3		Human Resources	3	
Human Resources - Self Insurance Fund	1		Human Resources - Self Insurance Fund	1	
Information Technology	11	1	Information Technology	10	1
Library	9		Library	9	
Parks & Recreation	5	1	Parks & Recreation	5	1
Planning	18		Planning	15	
Public Safety - E911 Communications	15		Public Safety - E911 Communications	15	
Public Safety - Emergency Management/Fire	3		Public Safety - Emergency Management/Fire	3	
Public Safety - Emergency Medical Services	51		Public Safety - Emergency Medical Services	51	
Transportation	12	9	Transportation	11	9
Public Works - Property Management	25		Public Works - Property Management	25	
Public Works - Solid Waste	10		Public Works - Solid Waste	10	
Public Works - Utilities	41		Public Works - Utilities	41	
Public Works - WPCP	19		Public Works - WPCP	19	
Register of Deeds	11		Register of Deeds	10	
Sheriff	76	1	Sheriff	76	1
Sheriff - Detention Center	38		Sheriff - Detention Center	38	
Social Services	106		Social Services	106	
Soil & Water Conservation	4		Soil & Water Conservation	4	
Tax	29		Tax	27	
Veterans	3		Veterans	3	
TOTALS	620	18	TOTALS	610	17
Total Number of FTEs	629		Total Number of FTEs	618.5	

BUDGET SUMMARY - STAFFING

County of Moore
FY11-12 FTE Positions by Service Area
Total 646.5 (including component units)



Budget-to-Budget Expenditure Comparison

<u>Service Areas:</u>	<u>2010-11 Budget</u>	<u>2011-2012 Adopted</u>	<u>Change from Prior Year in \$</u>	<u>% of Adopted in %</u>	<u>% of Adopted Budget</u>
General Government	64.0	62.0	(2.0)	-3.13%	9.59%
Public Safety	187.5	187.5	0.0	0.00%	29.00%
Environmental	44.0	41.0	(3.0)	-6.82%	6.34%
Human Services	205.0	201.5	(3.5)	-1.71%	31.17%
Cultural Development	14.5	14.5	0.0	0.00%	2.24%
Public Works	60.0	60.0	0.0	0.00%	9.28%
Internal Service	37.5	36.5	(1.0)	-2.67%	5.65%
Transportation	16.5	15.5	(1.0)	-6.06%	2.40%
Component Units	<u>29.0</u>	<u>28.0</u>	<u>(1.0)</u>	<u>-3.45%</u>	<u>4.33%</u>
	658.0	646.5	(11.5)	-1.75%	100.00%

*Component Units consist of the Airport Authority and the Convention & Visitor's Bureau and are not included in the County total page but are included with this chart.

ANALYSIS OF FUND BALANCE

	2009-2010 <u>Actual</u>	2010-11 <u>Estimate</u>	2011-2012 <u>Adopted</u>
General Fund			
Total Revenues	83,014,318	82,865,051	84,940,545
 Total Expenditures	 82,265,248	 82,287,481	 84,940,545
 Revenues Over (Under) Expenditures	 749,070	 577,570	 0
 Unreserved Fund Balance:			
Beginning	18,968,798	19,717,868	20,295,438
Ending	19,717,868	20,295,438	20,295,438
 Ending Unreserved Fund Balance as a % of Total Expenditures	 23.97%	 24.66%	 23.89%

*Note 2010-11 ending unreserved June balance is an estimate based on the most recent financial data available as of this printing. The actual fund balance will not be known until the Comprehensive Annual Financial Report (CAFR) is completed later in this fiscal year. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

ANALYSIS OF FUND BALANCE

A general measure of a County's financial strength is the fund balance. Fund balance is defined as the difference between the assets and liabilities of a fund. Generally accepted accounting principles and state laws require a portion of the fund balance be reserved for inventories, prepaid expenses, and other State mandated reserves. Thus, only the unreserved portion of the fund balance is available for the County to spend. Fund balance generally provides cash flow until revenues are collected and a general operating reserve for the County. This operating reserve is identified as unreserved fund balance in the chart on the previous page.

There are no hard and fast rules governing the level of fund balance for each local government. However, according to the North Carolina Local Government Commission (NCLGC), Counties should maintain a minimum of 8%. The norm however, is between 10% and 30% in North Carolina. Lower fund balance percentages may cause bond rating agencies to downgrade your credit because they feel you have a weak financial position. Should this happen, when the local government goes to sell debt in the bond market, it will pay higher interest rates. Should your balance drop below 8%, the NCLGC will issue a letter of warning with appropriate time to increase the level of fund balance. If a local government does not comply with the State's request, the State may take over the financial operations of the County.

When determining the appropriate funds balance level, there are factors to consider in addition to state laws and counties of equal size and populations:

- * The predictability of revenues and volatility of expenditures-if significant resources are subject to unpredictability and volatility, a higher level of fund balance is needed.
- * The unavailability of funds from other sources or other funds requiring a drain on the fund balance should require a higher level of fund balance.
- * Future reservations of fund balance that remain unknown when the level of funding is set in the annual budget.

ANALYSIS OF FUND BALANCE

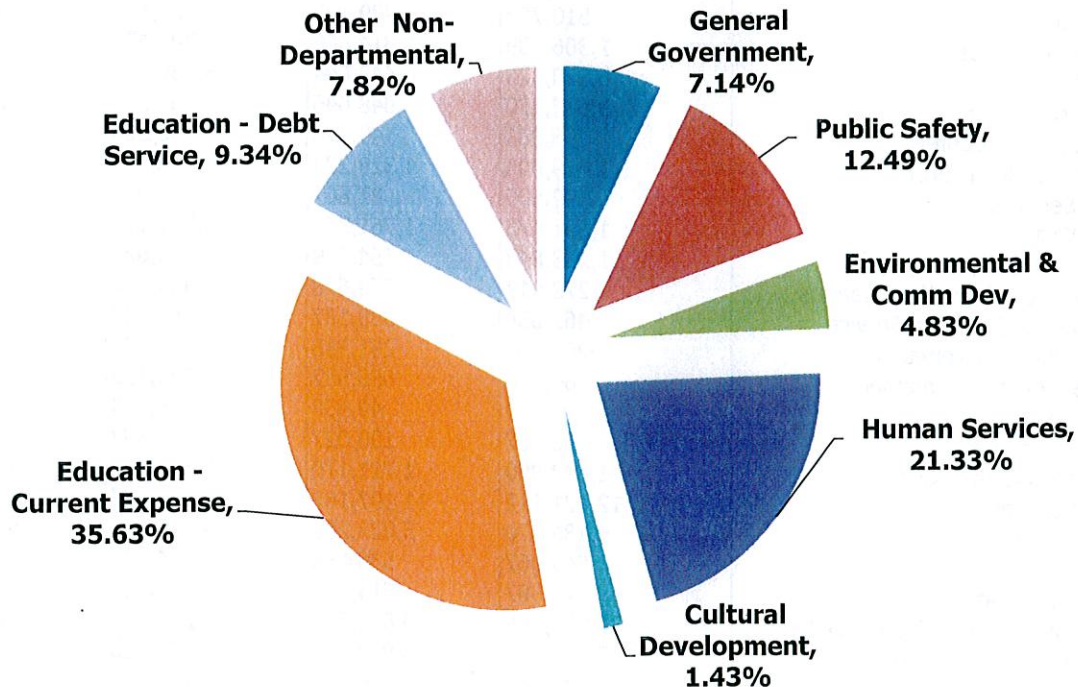
- * Liquidity-Property tax revenue is collected between November and January of each year and accounts for 63% of the total general fund revenue. Expenses occur in all twelve months and do not match up to the revenue generated in a two month period. Thus, the mismatch in revenue and expense is compensated for with fund balance used as cash flow to bridge the gap. The fund balance provides the liquidity to the County during the first five months of operation.

The County estimates the unreserved General Fund balance at the end of FY11 will be \$20,295,438 which will equal 24.66% of the General Fund expenditures in FY 11. The FY12 budget includes an appropriation of \$316,444 from fund balance and the budget staff estimates the fund balance will remain relatively unchanged in FY12.

GENERAL FUND SUMMARY BY SERVICE AREA

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
<u>General Fund</u>				
General Government	6,329,081	6,167,981	6,022,270	6,063,254
Public Safety	11,584,386	11,057,804	10,436,772	10,609,654
Environmental & Comm Dev	4,124,358	4,019,642	4,554,483	4,102,697
Human Services	20,035,227	18,736,684	18,639,438	18,113,791
Cultural Development	1,126,374	1,150,709	1,224,822	1,214,380
Education - Current Expense	30,054,686	29,804,686	30,263,547	30,263,547
Education - Debt Service	7,378,054	8,883,852	8,666,020	7,932,195
Other Non-Departmental	<u>3,277,732</u>	<u>2,601,436</u>	<u>5,205,070</u>	<u>6,641,027</u>
Total General Fund	83,909,897	82,422,794	85,012,422	84,940,545
Less: Interfund Transfers	-8,515,313	-3,212,389	-2,646,595	-2,299,000
Net Budget	<u>75,394,584</u>	<u>79,210,405</u>	<u>82,365,827</u>	<u>82,641,545</u>

FY 2011-12 Expenditures by Fund
Total General Fund Budget \$84,940,545



GENERAL FUND SUMMARY

Revenues:

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Property Tax	54,531,052	53,858,198	53,329,260	53,486,191
Sales Tax	15,203,685	12,501,681	13,000,000	13,410,000
Other Taxes & Licenses	193,830	215,305	175,458	183,458
Unrestricted Intergovernmental	333,465	181,691	193,000	193,000
Restricted Intergovernmental	11,750,281	11,581,415	10,839,422	10,519,662
Investment Income	975,431	178,332	130,000	145,000
Charges for Services	3,842,351	4,043,749	3,510,949	3,732,305
Donations	94,152	86,374	84,138	37,885
Appropriated Fund Balance	0	0	487,000	316,444
Transfers In	0	0	2,918,195	2,570,600
Payments from Component Units	507,699	367,573	345,000	346,000
Total Revenues	87,431,946	83,014,318	85,012,422	84,940,545

Expenditures:

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Governing Body	206,555	222,440	212,172	201,013
Administration	565,006	515,380	518,228	512,375
Human Resources	279,437	278,092	280,684	271,416
Finance	764,626	718,227	685,856	712,420
County Attorney	604,668	603,481	599,743	593,746
Tax	2,091,548	2,036,391	1,989,269	1,889,592
Board of Elections	510,752	479,102	438,847	633,124
Register of Deeds	1,306,489	1,314,868	1,297,471	1,249,568
Sheriff	6,870,325	6,442,644	5,939,482	6,034,507
Detention Center	3,084,170	3,048,046	2,959,951	2,986,300
Day Reporting Center	98,381	149,973	100,560	100,679
Emergency Mgmt/E911	1,439,005	1,329,274	1,326,773	1,381,787
Youth Services	92,505	87,867	110,006	106,381
Solid Waste	1,891,673	1,761,245	2,259,232	2,009,302
Planning & Community Dev	1,233,843	1,254,219	1,243,829	1,091,594
Geographic Information Systems	272,917	354,678	405,467	377,409
Cooperative Extension Service	461,634	388,182	382,433	363,745
Soil & Water Conservation	264,291	261,318	263,522	260,647
Child Support Enforcement	686,118	655,582	625,159	631,081
JCPC ARRA	0	49,458	25,000	0
Veterans Services	196,937	190,027	195,687	208,948
Aging/RSVP/Senior Center	1,542,990	1,711,170	1,617,232	1,598,361
Social Services	12,421,112	11,107,162	11,382,587	11,000,000
Public Health	5,188,070	5,023,285	4,793,773	4,675,401
Library	549,067	536,158	534,695	535,206
Parks & Recreation	577,307	614,551	690,127	679,174
Education - Current Exp & Capital	30,054,686	29,804,686	30,263,547	30,263,547
Education - Debt Service	7,378,054	8,883,852	8,666,020	7,932,195
Grants - Other	345,613	106,070	151,443	314,732
Capital Outlay - Other	650,765	0	0	0
Courts Facility Costs - Other	243,769	343,726	343,275	328,616
Non-Departmental - Other	587,265	873,027	1,005,443	1,908,233
Transfer - Airport - Other	142,704	151,086	150,493	167,246
Debt Service - County - Other	1,307,615	1,127,528	3,554,416	3,922,200
Total Expenditures	83,909,897	82,422,794	85,012,422	84,940,545

GENERAL FUND EXPENDITURES BY SERVICE AREA

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
<u>General Fund</u>				
General Government	6,329,081	6,167,981	6,022,270	6,063,254
Public Safety	11,584,386	11,057,804	10,436,772	10,609,654
Environmental & Comm Dev	4,124,358	4,019,642	4,554,483	4,102,697
Human Services	20,035,227	18,736,684	18,639,438	18,113,791
Cultural Development	1,126,374	1,150,709	1,224,822	1,214,380
Education - Current Exp	30,054,686	29,804,686	30,263,547	30,263,547
Education - Debt Service	7,378,054	8,883,852	8,666,020	7,932,195
Other	<u>3,277,732</u>	<u>2,601,436</u>	<u>5,205,070</u>	<u>6,641,027</u>
Total General Fund	83,909,898	82,422,794	85,012,422	84,940,545

BUDGET HIGHLIGHTS

The FY12 General Fund budget expenditures increased less than 1% over the FY11 budget.

Education is the largest component of the General Fund at 44% and is composed of the Moore County Public Schools (MCPS) and the Sandhills Community College (SCC). The MCPS is governed by an elected Board and the County appropriates funding in two categories - current expense and capital outlay. SCC is governed by an appointed Board and the County appropriates funding in two categories - current expense and capital outlay. Both MCPS and SCC's budgets remained unchanged as the FY11 budget reflecting stable enrollment in the recessionary economy. State support of education has been declining with the recession and Moore County to a large degree has made up the difference in the past. However, with the slow recovery, the Board of Commissioners asked the education component to reduce expenditures to the FY11 level.

Human Services (HS) is also a large part (21%) of the General Fund. Overall, HS reduced expenditures by 3% over the FY11 budget. This is a reflection of less State funding and less matching funding from the County. The County has made a conscious effort to pick up only the cost of reduced State programs where necessary to preserve previously agreed upon levels of service. This has been particularly acute in the Health Department where expenditures have been reduced by 7% over the past four fiscal years.

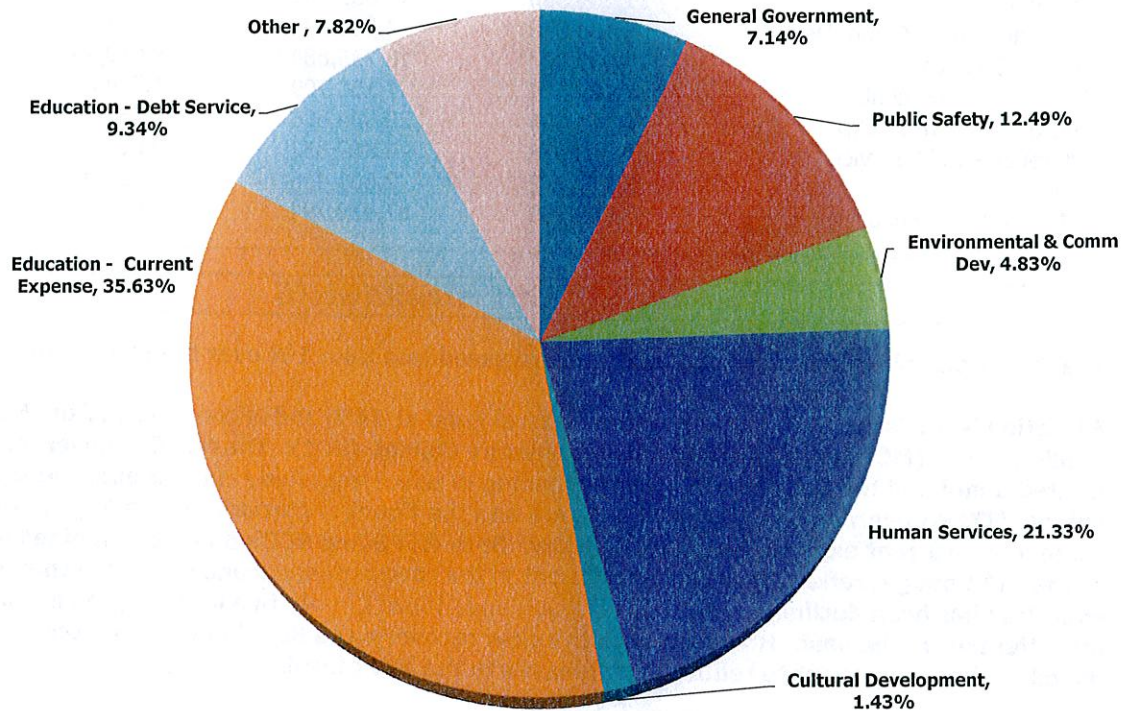
Public Safety (PS) accounts for 12% of General Fund expenditures. Although there is a general decrease in expenditures over the four year period, FY12 increased 1.6% more than the FY11 budget. With a new Public Safety Facility under construction, large capital outlay items have been delayed or incorporated into the new facility.

General Government (GG), Environmental & Community Development (ECD) and Cultural Development (CD) have all reduced expenditures over the four year period. This is a reflection of fewer grant opportunities, and a prioritization of service to maintain a balanced budget. FY12 funding levels for these three service areas are felt to be at a minimum level and therefore may not materially be reduced further in future budget

Other includes Non-departmental, Non-Profits, and all General Fund Debt (not including education debt). This service area has remained stable in terms of funding over the four year period. The major increase from FY11 to FY12 is the increased personnel costs associated with pay step increases, a cost of living increase and longevity payments. For budgeting purposes, fringe benefits such as the ones enumerated above are budgeted for all departments in a single line item in the fund. As the benefits are paid out during the year, the line item is reduced by transfers to the appropriate departments. Employees did not receive benefit increases in FY10 or FY11.

GENERAL FUND EXPENDITURES BY SERVICE AREA

COUNTY OF MOORE FY 2011-12 GENERAL FUND EXPENDITURES BY SERVICE AREA TOTAL GENERAL FUND BUDGET \$84,940,545

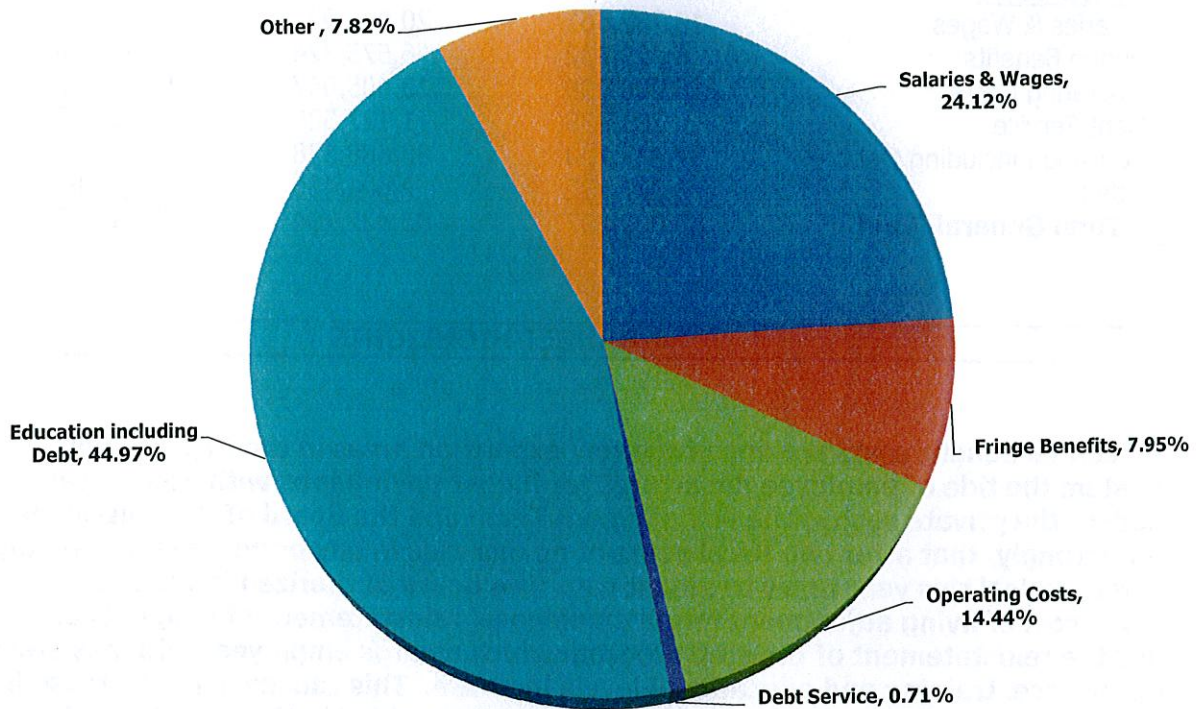


Budget-to-Budget Expenditure Comparison

	<u>2010-11 Budget</u>	<u>2011-12 Budget</u>	<u>Change from Prior Year in \$</u>	<u>in %</u>	<u>% of Adopted Budget</u>
<u>General Fund</u>					
General Government	6,022,270	6,063,254	40,984	0.68%	7.14%
Public Safety	10,436,772	10,609,654	172,882	1.66%	12.49%
Environmental & Comm Dev	4,554,483	4,102,697	-451,786	-9.92%	4.83%
Human Services	18,639,438	18,113,791	-525,647	-2.82%	21.33%
Cultural Development	1,224,822	1,214,380	-10,442	-0.85%	1.43%
Education - Current Expense	30,263,547	30,263,547	0	0.00%	35.63%
Education - Debt Service	8,666,020	7,932,195	-733,825	-8.47%	9.34%
Other	<u>5,205,070</u>	<u>6,641,027</u>	<u>1,435,957</u>	<u>27.59%</u>	<u>7.82%</u>
Total General Fund	85,012,422	84,940,545	-71,877	-0.08%	100.00%

GENERAL FUND EXPENDITURES BY CATEGORY

COUNTY OF MOORE
FY 2011-12 GENERAL FUND EXPENDITURES BY CATEGORY
TOTAL GENERAL FUND BUDGET \$84,940,545



Budget-to-Budget Expenditure Comparison

	<u>2010-11 Budget</u>	<u>2011-12 Budget</u>	<u>Change from Prior Year in \$</u>	<u>in %</u>	<u>% of Adopted Budget</u>
<u>General Fund</u>					
Salaries & Wages	19,684,386	20,485,598	801,212	4.07%	24.12%
Fringe Benefits	6,386,933	6,749,252	362,319	5.67%	7.95%
Operating Costs	14,025,028	12,267,575	-1,757,453	-12.53%	14.44%
Debt Service	781,438	601,351	-180,087	-23.05%	0.71%
Education including Debt	38,929,567	38,195,742	-733,825	-1.89%	44.97%
Other	<u>5,205,070</u>	<u>6,641,027</u>	<u>1,435,957</u>	<u>27.59%</u>	<u>7.82%</u>
Total General Fund	85,012,422	84,940,545	-71,877	-0.08%	100.00%

GENERAL FUND EXPENDITURES BY CATEGORY

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
<u>General Fund</u>				
Salaries & Wages	19,782,561	20,024,921	19,684,386	20,485,598
Fringe Benefits	6,429,332	6,575,324	6,386,933	6,749,252
Operating Costs	16,206,094	13,405,047	14,025,028	12,267,575
Debt Service	781,438	1,127,528	781,438	601,351
Education including Debt	37,432,740	38,688,538	38,929,567	38,195,742
Other	<u>3,277,732</u>	<u>2,601,436</u>	<u>5,205,070</u>	<u>6,641,027</u>
Total General Fund	83,909,897	82,422,794	85,012,422	84,940,545

BUDGET HIGHLIGHTS

Personnel benefit costs are one of the few expansion areas in the FY12 budget. In order to stem the tide of employee departures for higher paying jobs with other local governments and/or the private sector, the Management Team and the Board of Commissioners (Board) felt strongly, that after two fiscal years of no increase in pay or benefits for employees, it was critical this year to try to adjust pay. The Board authorized in the FY12 budget a 1.5% cost of living adjustment for all employees, reinstatement of longevity as it was in FY10, and the reinstatement of the step program which awards employees with pay steps as their experience, training and educational levels increase. This caused a 4% increase in salaries and wages over FY11. There were no new positions added in the FY12 budget.

Fringe benefits are directly related to salary and wages. Fringe benefits grew by 5.7% over the previous fiscal year as a result of salary and wage increases as discussed above.

Operating costs have generally trended down over the four year period and decreased by 13% when compared to FY11. The reduction is due to loss of some grant funding, State funds and a lower operational tempo as a result of the recession. This is also the category that will increase the most once the economy improves.

Debt service is down because no additional General Fund debt was issued during FY11.

The expense category of education including debt remained flat as a result of current expense and capital projects being funded the same as FY11. The decrease of \$733,825 is due to reduced debt payments.

The category of other increased by 28% which reflect a higher than usual contingency appropriation. The Management Team felt this fiscal year would have more unforeseen funding issues than previous years due to the state of the economy.

GENERAL FUND EXPENDITURES BY DIVISION

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>General Government</u>				
Governing Body	206,555	222,440	212,172	201,013
Administration	565,006	515,380	518,228	512,375
Human Resources	279,437	278,092	280,684	271,416
Finance	764,626	718,227	685,856	712,420
County Attorney	604,668	603,481	599,743	593,746
Tax	2,091,548	2,036,391	1,989,269	1,889,592
Board of Elections	510,752	479,102	438,847	633,124
Register of Deeds	<u>1,306,489</u>	<u>1,314,868</u>	<u>1,297,471</u>	<u>1,249,568</u>
Total General Government	6,329,081	6,167,981	6,022,270	6,063,254
 <u>Public Safety</u>				
Sheriff	6,870,325	6,442,644	5,939,482	6,034,507
Detention Center	3,084,170	3,048,046	2,959,951	2,986,300
Day Reporting Center	98,381	149,973	100,560	100,679
Emerg Mgmt/E-911	1,439,005	1,329,274	1,326,773	1,381,787
Youth Services	<u>92,505</u>	<u>87,867</u>	<u>110,006</u>	<u>106,381</u>
Total Public Safety	11,584,386	11,057,804	10,436,772	10,609,654
 <u>Environmental & Community Dev</u>				
Solid Waste	1,891,673	1,761,245	2,259,232	2,009,302
Planning & Community Development	1,233,843	1,254,219	1,243,829	1,091,594
Geographic Information Systems	272,917	354,678	405,467	377,409
Cooperative Extension Service	461,634	388,182	382,433	363,745
Soil & Water Conservation Service	<u>264,291</u>	<u>261,318</u>	<u>263,522</u>	<u>260,647</u>
Total Environmental & Comm Dev	4,124,358	4,019,642	4,554,483	4,102,697

GENERAL FUND EXPENDITURES BY DIVISION

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Human Services</u>				
Child Support Enforcement	686,118	655,582	625,159	631,081
JCPC ARRA	0	49,458	25,000	0
Veterans Services	196,937	190,027	195,687	208,948
Aging/RSVP/Senior Center	1,542,990	1,711,170	1,617,232	1,598,361
Social Services	12,421,112	11,107,162	11,382,587	11,000,000
Public Health	<u>5,188,070</u>	<u>5,023,285</u>	<u>4,793,773</u>	<u>4,675,401</u>
Total Human Services	20,035,227	18,736,684	18,639,438	18,113,791
<u>Cultural Development</u>				
Library	549,067	536,158	534,695	535,206
Parks & Recreation/Youth Dev	<u>577,307</u>	<u>614,551</u>	<u>690,127</u>	<u>679,174</u>
Total Cultural Development	1,126,374	1,150,709	1,224,822	1,214,380
<u>Education</u>				
Public Schools Current Expense	24,935,195	24,935,195	25,540,140	25,540,140
Public Schools Capital	933,950	733,950	711,932	711,932
Public Schools Debt Service - Prin	3,644,980	4,285,911	4,349,291	3,519,136
Public Schools Debt Service - Int	2,284,519	2,763,605	2,538,353	2,418,785
Community College Current Expense	4,135,541	4,135,541	4,011,475	4,011,475
Community College Capital	50,000	0	0	0
Community College Debt Service - Prin	749,304	944,345	944,345	1,185,863
Community College Debt Service - Int	<u>699,251</u>	<u>889,991</u>	<u>834,031</u>	<u>808,411</u>
Total Education	37,432,740	38,688,538	38,929,567	38,195,742
<u>Other General Fund Expenditures</u>				
Grants	345,613	106,070	151,443	314,732
Capital Outlay	650,765	0	0	0
Courts Facility Costs	243,769	343,726	343,275	328,616
Non-Departmental	587,265	873,027	1,005,443	1,908,233
Transfers	0	0	0	0
Airport Enterprise Fund	142,704	151,086	150,493	167,246
Debt Service	<u>1,307,615</u>	<u>1,127,528</u>	<u>3,554,416</u>	<u>3,922,200</u>
Total Other	3,277,731	2,601,437	5,205,070	6,641,027
Total General Fund	83,909,897	82,422,795	85,012,422	84,940,545

GENERAL FUND REVENUES

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Taxes</u>				
Property Taxes:				
Property Tax - Current Year	50,774,357	50,195,516	49,852,260	49,979,193
Property Tax - Prior Year	290,515	313,431	240,000	240,000
Penalties & Interest	269,763	320,970	237,000	237,018
Motor Vehicle Taxes	<u>3,196,417</u>	<u>3,028,280</u>	<u>3,000,000</u>	<u>3,029,980</u>
Total Property Taxes	54,531,052	53,858,197	53,329,260	53,486,191
Sales Taxes:				
Sales Tax - Art 40 Schools	1,075,830	1,028,738	1,000,000	1,030,000
Sales Tax - Art 42 Schools	2,126,863	1,974,869	2,000,000	2,060,000
Sales Tax - Art 39	6,239,510	5,505,649	6,200,000	6,400,000
Sales Tax - Art 40 County	2,510,270	2,400,388	2,400,000	2,475,000
Sales Tax - Art 42 County	1,417,909	1,316,580	1,400,000	1,445,000
Sales Tax - Art 44	<u>1,833,303</u>	<u>275,457</u>	<u>0</u>	<u>0</u>
Total Sales Taxes	15,203,685	12,501,680	13,000,000	13,410,000
<u>Other Taxes and Licenses:</u>				
Privilege License Tax	53,391	55,064	54,000	57,000
White Good Distribution	26,386	27,562	26,458	26,458
Scrap Tire Distribution	88,859	94,285	75,000	75,000
Solid Waste Disposal Tax Distribution	<u>25,194</u>	<u>38,394</u>	<u>20,000</u>	<u>25,000</u>
Total Other Taxes & Licenses	193,830	215,305	175,458	183,458
<u>Unrestricted Intergovernmental Revenues:</u>				
Video Franchise Tax	26,154	14,298	25,000	25,000
ABC Funds	<u>307,311</u>	<u>167,393</u>	<u>168,000</u>	<u>168,000</u>
Total Unrestricted Intergovernmental	333,465	181,691	193,000	193,000

GENERAL FUND REVENUES

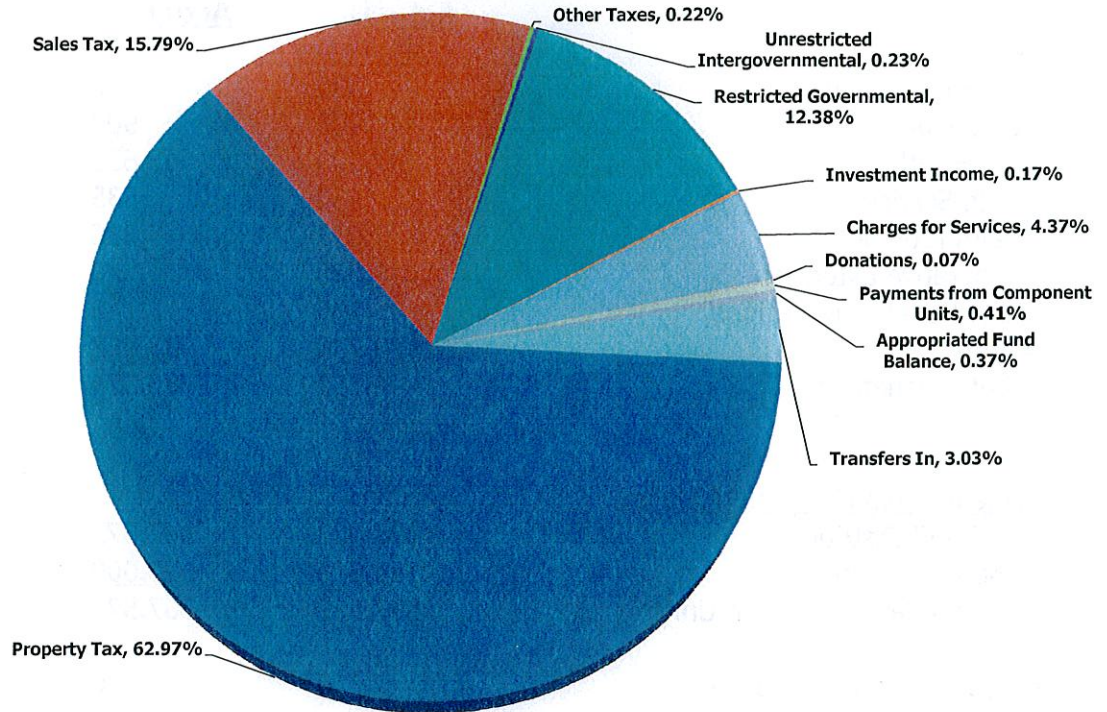
	2008-2009	2009-2010	2010-11	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
<u>Restricted Intergovernmental Revenues:</u>				
Social Services	6,880,249	6,864,075	6,910,343	6,635,824
Public Health	2,524,860	2,305,061	1,606,195	1,595,440
Youth Services	133,862	204,295	206,746	181,746
Older Adults	839,021	849,777	865,439	904,925
Veteran Services	2,000	2,000	2,000	2,000
Child Support Enforcement	821,507	835,629	746,229	708,947
Education	4,630	2,056	0	0
Public Safety	220,148	186,023	203,072	191,382
Court Facility Fees	301,092	265,233	270,000	270,000
Other	<u>22,912</u>	<u>67,266</u>	<u>29,398</u>	<u>29,398</u>
Total Restricted Intergovernmental	11,750,281	11,581,415	10,839,422	10,519,662
 <u>Investment Income</u>	 975,431	 178,332	 130,000	 145,000
 <u>Charges for Services</u>				
Register of Deeds	1,374,342	1,436,060	1,341,000	1,341,000
Code Enforcement	403,531	363,575	317,000	317,000
Fire Inspection	(4,379)	4,875	5,000	6,500
Zoning/Ordinance	3,666	16,804	0	0
Geographical Info Systems	78,242	109,138	80,000	92,000
Aerator Rental	325	525	750	750
Elections	4,921	4,337	200	70,850
Aging Fitness	20,872	30,983	25,000	25,000
Landfill	916,649	965,799	887,569	959,258
Law Enforcement	401,156	449,452	290,000	282,500
Recreation	149,660	148,097	168,080	165,350
Office Service	41,116	65,433	35,000	35,000
Tax Collection	381,361	388,394	330,000	385,747
Cost Reimbursement	67,189	60,279	31,350	31,350
Cell Tower Service	<u>3,700</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Charges for Services	3,842,351	4,043,751	3,510,949	3,712,305

GENERAL FUND REVENUES

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Donations</u>				
Law Enforcement	330	0	0	0
Recreation	900	900	0	0
First Health	47,009	45,635	60,928	45,635
Youth Services	460	535	250	250
Health Promotion	9,012	5,836	12,000	12,000
Cooperative Extension	6,000	0	9,460	0
Animal Control Donations	705	0	0	0
Aging	<u>29,736</u>	<u>33,468</u>	<u>1,500</u>	<u>0</u>
Total Donations	94,152	86,374	84,138	57,885
 <u>Payments from Component Units</u>				
ABC Profit Distribution	327,023	347,573	325,000	325,000
Airport Authority	<u>180,676</u>	<u>20,000</u>	<u>20,000</u>	<u>21,000</u>
Total Payments from Units	507,699	367,573	345,000	346,000
 Appropriated Fund Balance	0	0	487,000	316,444
Transfers In			2,918,195	2,570,600
 Total Revenue	 87,431,946	 83,014,318	 85,012,422	 84,940,545

GENERAL FUND REVENUES BY SOURCE

COUNTY OF MOORE FY 2011-12 GENERAL FUND REVENUES BY SOURCE TOTAL GENERAL FUND REVENUES: \$84,940,545

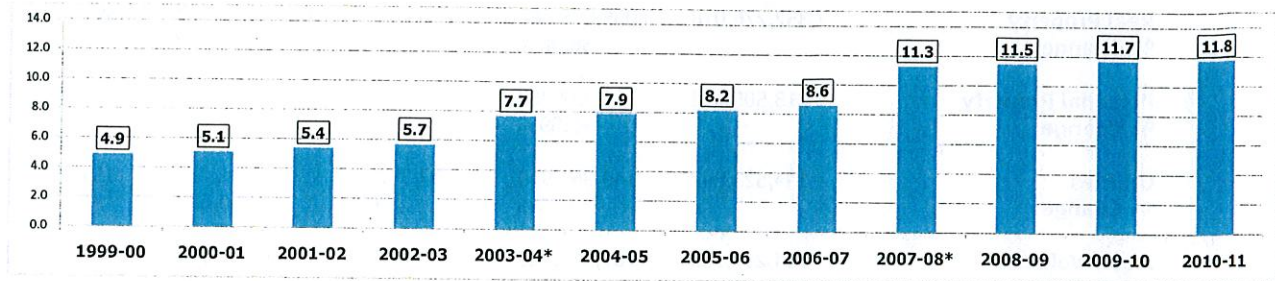


Budget-to-Budget Expenditure Comparison

	<u>2010-11 Budget</u>	<u>2011-12 Budget</u>	<u>Change from Prior Year in \$</u>	<u>in %</u>	<u>% of Adopted Budget</u>
<u>General Fund</u>					
Property Tax	53,329,260	53,486,191	156,931	0.29%	62.97%
Sales Tax	13,000,000	13,410,000	410,000	3.15%	15.79%
Other Taxes	175,458	183,458	8,000	4.56%	0.22%
Unrestricted Intergovernmental	193,000	193,000	0	0.00%	0.23%
Restricted Governmental	10,839,422	10,519,662	-319,760	-2.95%	12.38%
Investment Income	130,000	145,000	15,000	11.54%	0.17%
Charges for Services	3,510,949	3,712,305	201,356	5.74%	4.37%
Donations	84,138	57,885	-26,253	-31.20%	0.07%
Payments from Component Units	345,000	346,000	1,000	0.29%	0.41%
Appropriated Fund Balance	487,000	316,444	-170,556	-35.02%	0.37%
Transfers In	<u>2,918,195</u>	<u>2,570,600</u>	<u>-347,595</u>	<u>-11.91%</u>	<u>3.03%</u>
Total General Fund	85,012,422	84,940,545	471,527	0.55%	100.00%

GENERAL FUND REVENUES

County of Moore Tax Valuation by Year
Real/Personal & Motor Vehicles (in billions)



	2008-2009 Actual	2009-2010 Actual	2010-11 Budget	2011-2012 Adopted
Property Taxes				
Total Valuation	11,530,130,929	11,735,174,443	11,794,195,636	11,852,093,247
Total Levy				
Current Year	50,774,357	50,195,516	49,852,260	49,979,193
Motor Vehicles	3,196,417	3,028,280	3,000,000	3,029,980
Prior Years	560,278	634,401	477,000	477,018
Total Levy	54,531,052	53,858,197	53,329,260	53,486,191
Tax Rate	0.479	0.465	0.465	0.465
*Revaluation Year				

Trends & Assumptions:

The Property or Ad Valorem Tax is the largest single source of revenue for the County providing over 63% of the County's General Fund revenue. The Moore County property valuation has increased by 38.8% over the past five budget years. The rate of increase however, has flattened out over the past three budget years due to the effects of the recession on the real estate market. The property tax is levied each year on the value of real, certain personal, and public service property that is listed on January 1 of that year. Real property which consists of residential, commercial, and industrial properties is revalued every four years, while personal and utility values are adjusted annually. The most recent evaluation was in 2008 and the new values became effective in FY2009. The current tax rate is forty six and one half cents (\$.465) per \$100 dollars of assessed value.

Based on data provided by the Tax Administrator and historic trends, the FY12 budget included a modest increase in the property tax revenue of \$156,931 or 0.29%. Future year's tax collections are expected to rise slowly with the rate of increase dependent mostly on the recovery of the retail housing market. Although there are signs of a recovery at this writing, the signs are too weak and sporadic to predict with any degree of reliability the affect on future revenues.

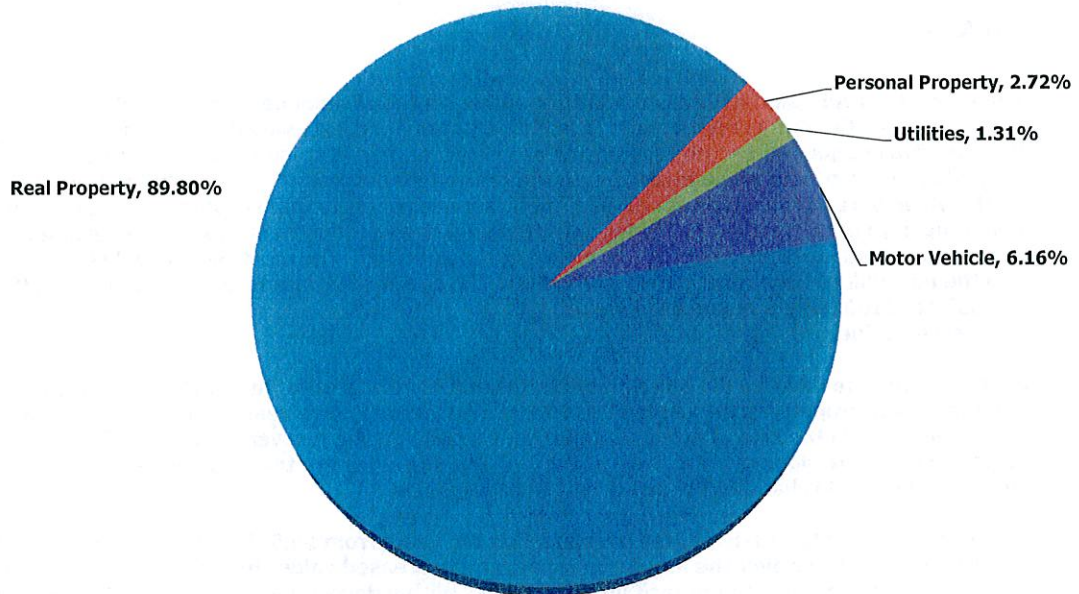
The property tax rate has decreased over the past ten years from \$0.545 in FY03 to \$0.465 in the approved budget. The decrease over the long term reflects the increased values in property, a good local economy and a conservative budget approach by the County. With a decreasing rate over the ten year period, the collection rate of property tax has remained high at over 99% for the same period.

GENERAL FUND REVENUES

Assessed Valuation History

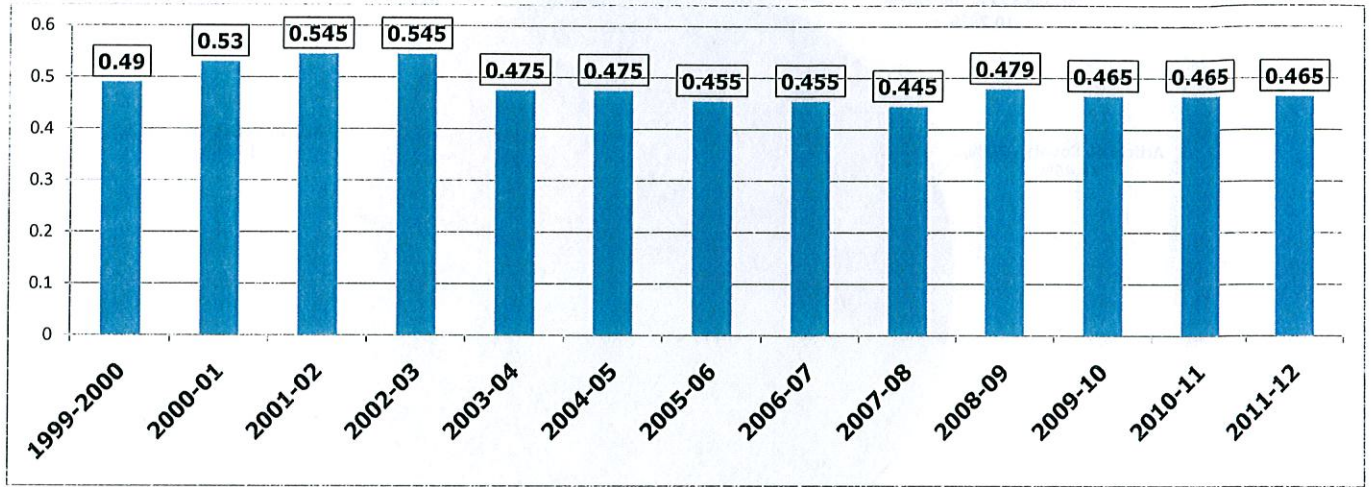
Major Property Categories	FY2006-07	FY2007-08**	FY2008-09	FY2009-10	FY2010-11	FY2010-11 % of Total
Real Property % Change	7,352,776,018	10,005,675,687 36.08%	10,282,169,456 2.76%	10,507,911,709 2.20%	10,591,715,428 0.80%	89.80%
Personal Property % Change	313,505,842	310,729,960 -0.89%	328,461,490 5.71%	354,441,450 7.91%	321,037,078 -9.42%	2.72%
Utilities % Change	144,523,842	149,867,960 3.70%	157,387,588 5.02%	156,442,530 -0.60%	154,515,305 -1.23%	1.31%
Motor Vehicles % Change	754,217,133	787,060,429 4.35%	762,112,395 -3.17%	716,378,754 -6.00%	726,927,825 1.47%	6.16%
Total Tax Base % Change	8,565,022,835	11,253,334,036 31.39%	11,530,130,929 2.46%	11,735,174,443 1.78%	11,794,195,636 0.50%	100.00%
**Revaluation year County Tax Rate by Year	0.455	0.445	0.479	0.465	0.465	

County of Moore Tax Base FY2010-11 \$11,794,195,636



GENERAL FUND REVENUES

County of Moore Tax Rate by Year

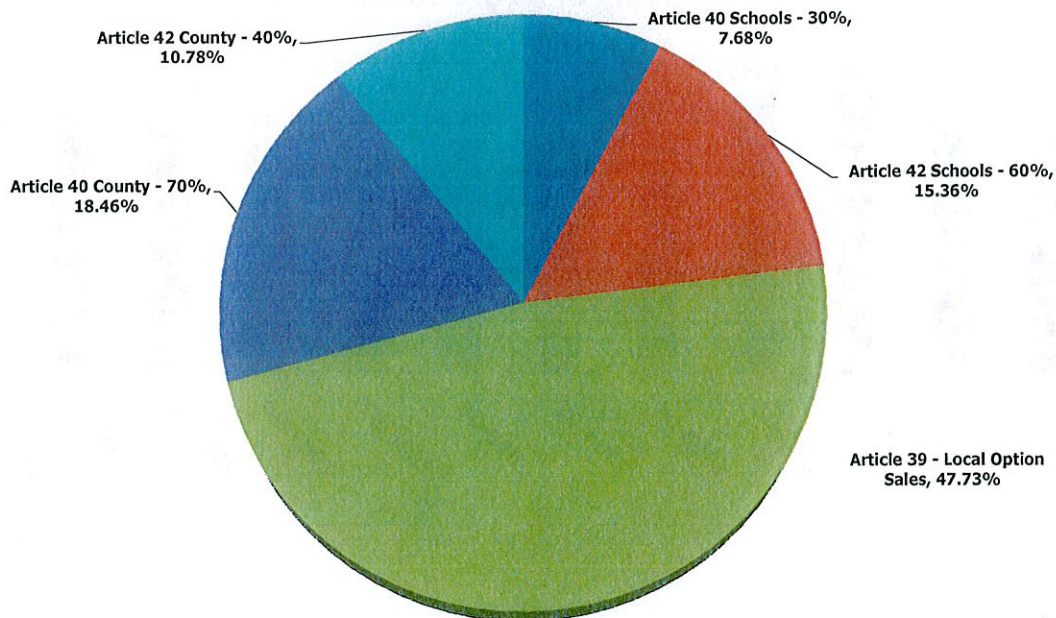


County of Moore Tax Rate History

<u>Fiscal Year</u>	<u>County Tax Rate</u>
1999-2000	0.49
2000-01	0.53
2001-02	0.545
2002-03	0.545
2003-04	0.475
2004-05	0.475
2005-06	0.455
2006-07	0.455
2007-08	0.445
2008-09	0.479
2009-10	0.465
2010-11	0.465
2011-12	0.465

GENERAL FUND REVENUES

Sales Tax Components



Sales Tax Components	2008-2009 Actual	2009-2010 Actual	2010-11 Budget	2011-2012 Adopted	Change from Prior Year in \$	Change from Prior Year in %	% of Adopted Budget
Article 40 Schools - 30%	1,075,830	1,028,738	1,000,000	1,030,000	30,000	2.91%	7.68%
Article 42 Schools - 60%	2,126,863	1,974,869	2,000,000	2,060,000	60,000	2.91%	15.36%
Article 39 - Local Option Sales	6,239,510	5,505,649	6,200,000	6,400,000	200,000	3.13%	47.73%
Article 40 County - 70%	2,510,270	2,400,388	2,400,000	2,475,000	75,000	3.03%	18.46%
Article 42 County - 40%	1,417,909	1,316,580	1,400,000	1,445,000	45,000	3.11%	10.78%
Article 44	1,833,303	275,457	0	0	0	0.00%	0.00%
Total Sales Taxes	15,203,685	12,501,681	13,000,000	13,410,000	410,000	3.06%	100.00%
Percent Change		-17.77%	3.99%	3.15%			

Trends & Assumptions:

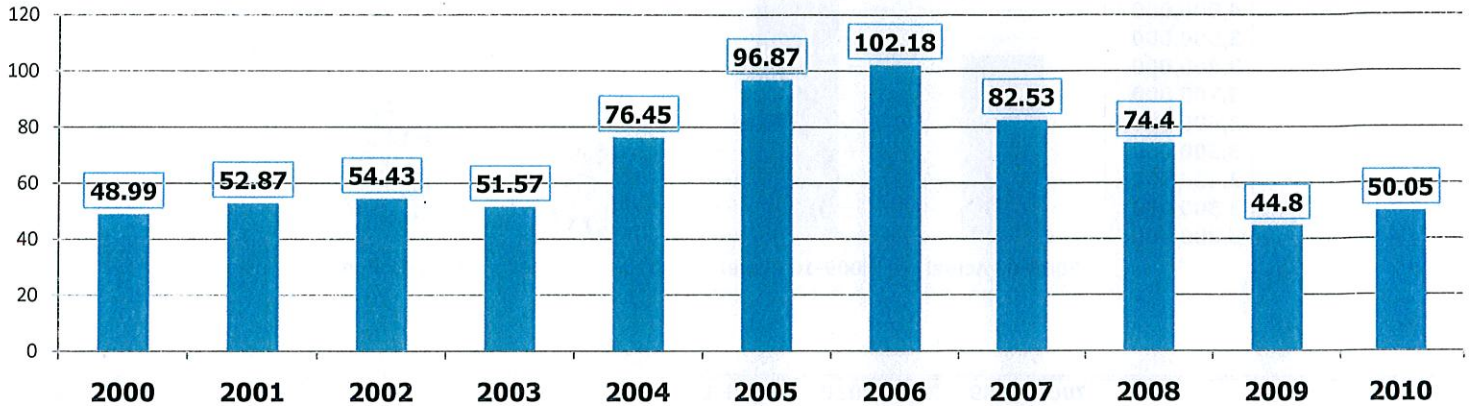
Local option sales tax is collected by the State and distributed back to the Counties on a monthly basis. The sales tax distributed to the county is based on a number of tax laws. Article 39 sales tax is 100% distributed to county government based on the point of delivery method. Article 40 sales tax proceeds are distributed to the County (70%) and to the public school system (30%). Article 42 sales tax proceeds are distributed to the County (40%) and to the public school system (60%). Article 44 sales tax was repealed in FY02 and gave counties the authority to levy an additional one half cent sales tax. This additional revenue replaced local government reimbursement payments that were discontinued by the state. In 2007, state legislation was passed in which the state assumed the County medicaid costs, and eliminated the Article 44 sales tax.

Because of the weak economy caused by the recession, sales tax revenues have declined since FY09 by 10.8%. However, the change in the approved budget compared to the FY11 budget is actually an increase of 3.15%. Our current forecast is for sales tax to remain sluggish through FY12 and to gather momentum in FY13, returning to FY08 and FY09 levels by FY14 and FY15.

GENERAL FUND REVENUES

Moore County Planning and Community Development

Building Permit Valuation (in millions)



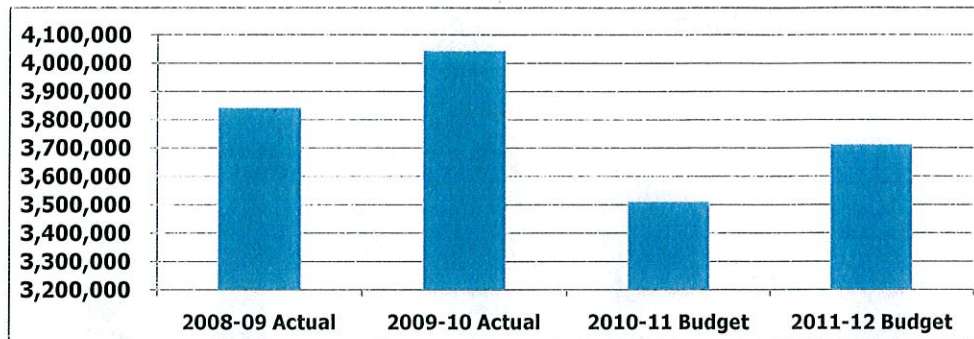
	Residential Value	% Change	Commercial Value	% Change	Total Value	% Change
2000	\$37,820,838		\$11,178,500		\$48,999,338	
2001	\$47,216,358	19.9%	\$5,662,500	-97.4%	\$52,878,858	7.3%
2002	\$46,863,497	-0.8%	\$7,567,339	25.2%	\$54,430,836	2.9%
2003	\$49,447,811	5.2%	\$2,130,000	-255.3%	\$51,577,811	-5.5%
2004	\$69,893,774	29.3%	\$6,558,300	67.5%	\$76,452,074	32.5%
2005	\$89,877,178	22.2%	\$6,994,550	6.2%	\$96,871,728	21.1%
2006	\$95,061,696	5.5%	\$7,124,150	1.8%	\$102,185,846	5.2%
2007	\$78,066,602	-21.8%	\$4,461,400	-59.7%	\$82,528,002	-23.8%
2008	\$54,615,904	-42.9%	\$19,791,283	77.5%	\$74,407,187	-10.9%
2009	\$29,301,871	-86.4%	\$15,505,157	-27.6%	\$44,807,028	-66.1%
2010	\$45,744,899	35.9%	\$4,302,995	-260.3%	\$50,047,894	10.5%

Trends & Assumptions

Since FY2000, building construction and renovation valuation has gone up and down with the real estate market and the economy. During the ten year period, there have been five up and five down years, three of the five down years occurred during the recession with FY09 showing the greatest downturn of 66%. The retail housing market is weak and projections predict continued weakness over the next two years with steady improvement after that time. This affects the county revenue collected which is used to partially offset the costs of administering a building permitting and review process.

GENERAL FUND REVENUES

Moore County Charges for Services



	2008-2009 Actual	2009-2010 Actual	2010-11 Budget	2011-2012 Adopted	Change from Prior Year in \$	Prior Year in %	% of Adopted Budget
Charges for Services							
Register of Deeds	1,374,342	1,436,060	1,341,000	1,341,000	0	0.00%	36.12%
Code Enforcement	403,531	363,575	317,000	317,000	0	0.00%	8.54%
Fire Inspection	(4,379)	4,875	5,000	6,500	1,500	30.00%	0.18%
Zoning/Ordinance	3,666	16,804	0	0	0	0.00%	0.00%
Geographical Info Systems	78,242	109,138	80,000	92,000	12,000	0.00%	2.48%
Aerator Rental	325	525	750	750	0	0.00%	0.02%
Elections	4,921	4,337	200	70,850	70,650	35325.00%	1.91%
Aging Fitness	20,872	30,983	25,000	25,000	0	0.00%	0.67%
Landfill	916,649	965,799	887,569	959,258	71,689	8.08%	25.84%
Law Enforcement	401,156	449,452	290,000	282,500	(7,500)	-2.59%	7.61%
Recreation	149,660	148,097	168,080	165,350	(2,730)	-1.62%	4.45%
Office Service	41,116	65,433	35,000	35,000	0	0.00%	0.94%
Tax Collection	381,361	388,394	330,000	385,747	55,747	16.89%	10.39%
Cost Reimbursement	67,189	60,277	31,350	31,350	0	0.00%	0.84%
Cell Tower Service	3,700	0	0	0	0	0.00%	0.00%
Total Charges for Services	3,842,351	4,043,749	3,510,949	3,712,305	201,356	5.74%	100.00%

Trends & Assumptions

Charges for services are revenues to the General Fund for services rendered. The fees are set by the Board annually as part of the budget process. The fees may or may not recover all the cost associated with delivery of the service.

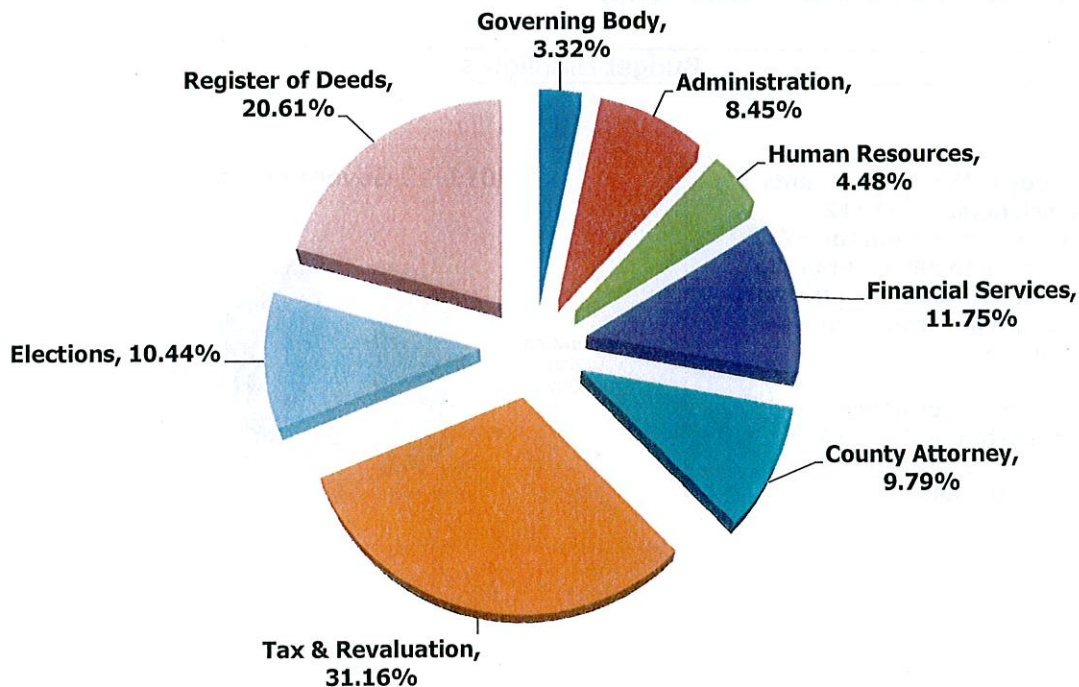
The charges for service fee level have remained approximately level over the four year period, excluding Elections. The Board of Elections shows a dramatic increase in revenues over previous years. The increase is due to municipal elections held during FY12 and the cost is reimbursed to the County by the municipalities when the elections are held.

GENERAL GOVERNMENT EXPENDITURE SUMMARY

Budget Summary:

Expenditures:	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted	% of Budget
Governing Body	206,555	222,440	212,172	201,013	3.32%
Administration	565,006	515,380	518,228	512,375	8.45%
Human Resources	279,437	278,093	280,684	271,416	4.48%
Financial Services	764,626	718,227	685,856	712,420	11.75%
County Attorney	604,668	603,481	599,743	593,746	9.79%
Tax & Revaluation	2,091,548	2,036,390	1,989,269	1,889,592	31.16%
Elections	510,752	479,102	438,847	633,124	10.44%
Register of Deeds	1,306,489	1,314,868	1,297,471	1,249,568	20.61%
Total Expenditures	6,329,081	6,167,980	6,022,270	6,063,254	100.00%
FTE Positions	66.5	65.5	65.5	65.5	
Commissioners	5	5	5	5	

2011-12 General Government Budget by Department



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

GOVERNING BODY

Mission: The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	81,249	84,336	86,080	83,580
Fringe Benefits	17,476	17,468	17,493	17,916
Operating Costs	107,829	120,636	108,599	99,517
Capital Outlay	0	0	0	0
Total	206,555	222,440	212,172	201,013
FTE Positions	1	1	1	1
Commissioners	5	5	5	5

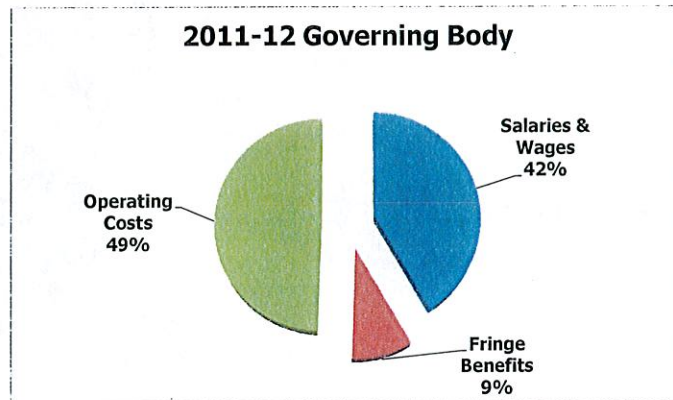
Performance Objectives

- *Maintain the County position as a low property tax burden local government
- *Develop and implement a public information program
- *Work to enhance competitiveness as an employer
- *Evaluate and prioritize funding of agencies outside County Government
- *Encourage Economic Development for the purpose of creating new employment opportunities for the people of Moore County

Budget Highlights

The Governing Body is the Moore County Board of Commissioners. The FY12 adopted budget is reduced from the FY11 budget and is lower than any point in the past four years. This reflects the efficiency with which the Board governs as well as an effort to spend less.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



ADMINISTRATION

Mission: The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	389,905	346,159	360,940	360,940
Fringe Benefits	98,003	88,284	103,935	104,094
Operating Costs	77,098	80,937	53,353	47,341
Capital Outlay	0	0	0	0
Total	565,006	515,380	518,228	512,375
FTE Positions	4.5	4.5	4.5	4.5

Performance Objectives

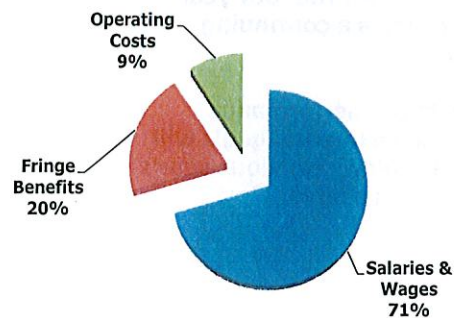
- *Maintain the County position as a low property tax burden local government
- *Work with local economic development stakeholders to expand employment opportunities for Moore County citizens
- *Respond to 90% of citizen inquiries within 1 business day
- *Conduct 2 planning retreats (fall & spring) that deal with issues pertinent to County Government

Budget Highlights

The Administration department budget is 10% lower than FY09 and lower than any time in the past four years. The budget recognizes the recessionary economy as well as leadership in keeping costs under control.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

2011-12 Administration



HUMAN RESOURCES

Mission: The mission of the Human Resources Department is to provide support to County Employees, applicants, and citizens of Moore County. The ensure fair and equal treatment by administering Moore County's personnel program.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	155,946	154,570	158,739	158,739
Fringe Benefits	46,677	44,281	46,133	48,841
Operating Costs	76,814	79,241	75,812	63,836
Capital Outlay	0	0	0	0
Total	279,437	278,093	280,684	271,416
FTE Positions	3	2	3	3

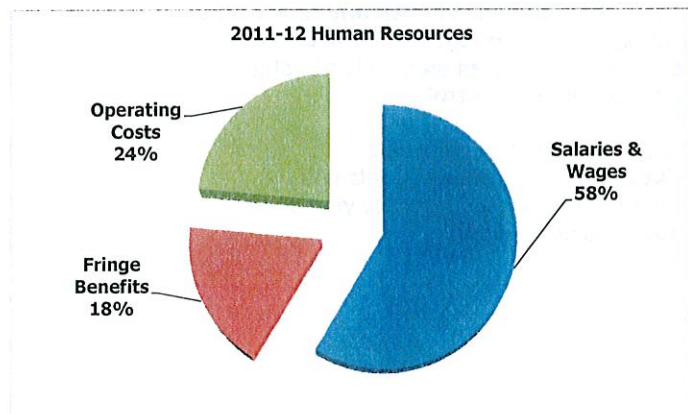
Performance Objectives

- *Respond to 90% of employee requests regarding benefits within 24 hours
- *Respond to 90% of employee requests regarding policy within 24 hours
- *Receive a 90% departmental satisfaction rating for each fiscal year

Budget Highlights

There has been a minimal reduction of Human Resources over the four year period, which reflects a continuing level of service.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



FINANCIAL SERVICES

Mission: The mission of Financial Services is to provide comprehensive, responsive and efficient financial services, to ensure accountability, and to protect the County's assets.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	365,212	369,381	356,759	426,081
Fringe Benefits	116,364	110,026	111,583	117,518
Operating Costs	283,050	238,820	217,514	168,821
Capital Outlay	0	0	0	0
Total	764,626	718,227	685,856	712,420
FTE Positions	8	8	8	8

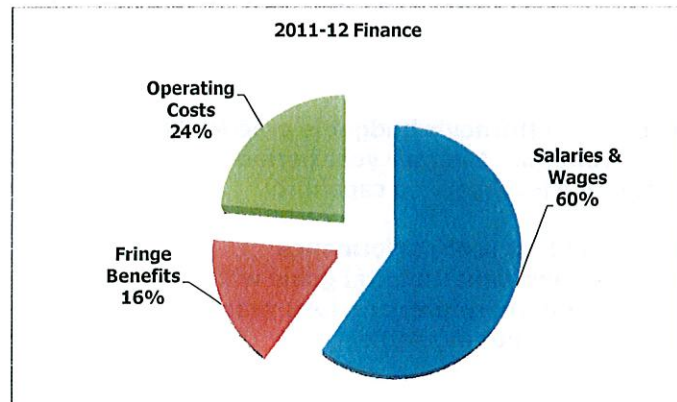
Performance Objectives

- *Process 100% of check requests and purchase requisitions within 7 calendar days of receipt
- *Reduce purchasing costs by 5% utilizing a centralized purchasing system and buying in bulk
- *Obtain a 95% customer satisfaction rating each fiscal year
- *100% of expenditure reports will be provided to departments within 3 business days of month end
- *100% of capital purchases over \$5,000 accounted for in fixed assets within 30 days of purchase
- *Complete the Comprehensive Annual Financial Report (CAFR) by November month end each fiscal year

Budget Highlights

Financial Services has a modest reduction over the four year period reflecting maintenance of current service level.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



COUNTY ATTORNEY

Mission: The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners, the County and the agencies of the County from actions brought against them; and, to provide legal advice to County departments.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	399,125	403,942	401,561	399,188
Fringe Benefits	109,152	107,290	107,522	112,941
Operating Costs	96,390	92,249	90,660	81,617
Capital Outlay	0	0	0	0
Total	604,668	603,481	599,743	593,746
FTE Positions	6	6	6	6

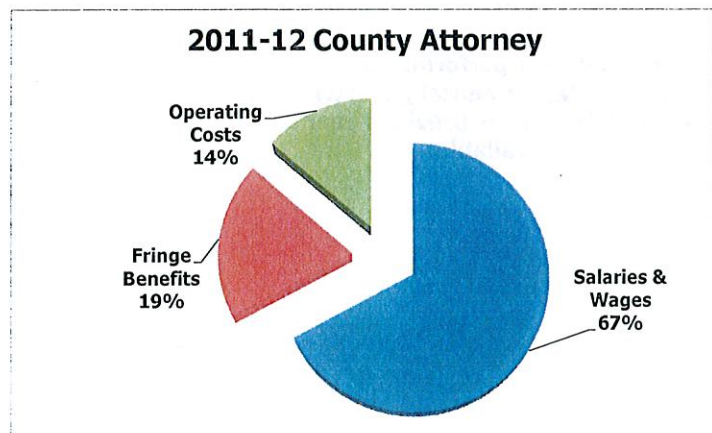
Performance Objectives

- *90% of contract requests initiated by centralized purchasing will be completed within 10 business days
- *90% of DSS court orders drafted and circulated and filed with the Clerk of Court within within 30 calendar days of the juvenile court hearing
- *90% of Child Support ordered drafted and circulated within 12 business days of court hearing date
- *80% of formal requests for legal assistance will be reviewed and contact initiated within 2 business days of receipt

Budget Highlights

The County Attorney's budget is practically level throughout the four year period indicating a level service capability.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



TAX AND REVALUATION

Mission: The mission of the Moore County Tax Department is to list, appraise, assess, bill and collect all real property, personal property and motor vehicle taxes as required and in accordance with the General Statutes of North Carolina while providing exceptional customer service.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	1,259,676	1,223,526	1,169,910	1,141,462
Fringe Benefits	424,808	403,724	387,322	375,913
Operating Costs	407,065	409,141	432,037	372,217
Capital Outlay	0	0	0	0
Total	2,091,548	2,036,390	1,989,269	1,889,592
FTE Positions	29	29	29	29

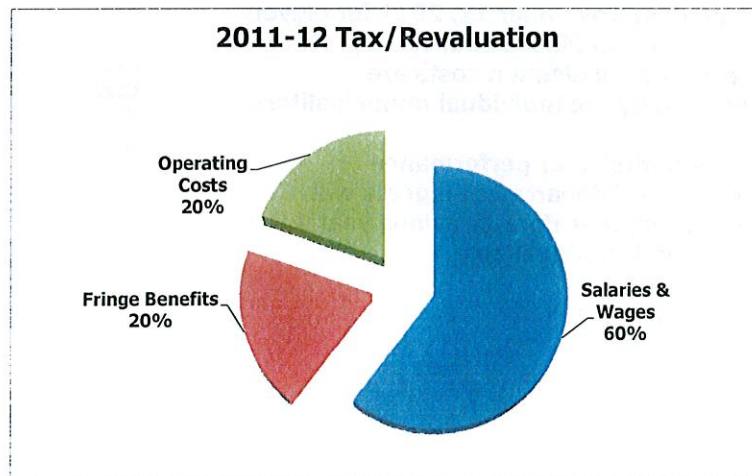
Performance Objectives

- *Complete 100% of parcel transfers and mapping for 2011 recorded documents
- *List and appraise 100% of personal and business personal property in time for main billing
- *List and appraise 10% of residential and commercial new construction, and parcel splits by March 31
- *Collect in excess of 99% of real and personal property levy by June 30
- *Collect in excess of 92% of motor vehicle levy by June 30

Budget Highlights

The Tax and Revaluation budget has steadily decreased over the four year period reflecting the reappraisal cycle and less activity due to the recession. Because of the recession, appraised values are very close to market values; therefore, the Board of Commissioners extended the date of the next appraisal until 2015. The extended date of the next reappraisal also affected the Tax and Revaluation budget through reduction of operating costs.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



ELECTIONS

Mission: The mission of Elections is to provide fair administration and conduct of all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	255,464	278,422	224,590	308,588
Fringe Benefits	65,144	55,323	50,931	62,234
Operating Costs	190,144	145,357	163,326	262,302
Capital Outlay	0	0	0	0
Total	510,752	479,102	438,847	633,124
FTE Positions	4	4	3	4

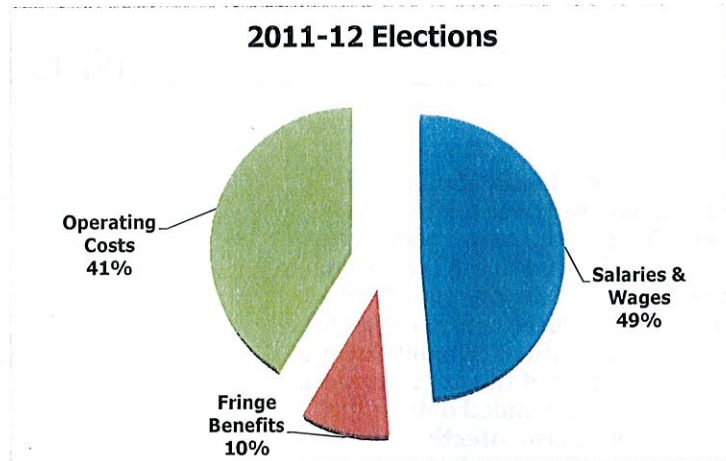
Performance Objectives

- *Comply 100% with State and Federal Laws
- *Use electronic poll book at 50% of all polling places.
- *Increase the percentage of registered voters by 2%

Budget Highlights

The Elections budget decrease over the first three years is due to the election cycle. The approved FY12 budget reflects an increase due to municipal elections to be held on November 11, 2011 for eleven municipalities in Moore County. A portion of the municipal election costs are reimbursed by the individual municipalities.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



REGISTER OF DEEDS

Mission: The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide access and maintain accuracy and the integrity of all public records for which we are legally entrusted.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	437,985	443,982	421,977	406,430
Fringe Benefits	160,523	146,108	139,319	138,838
Operating Costs	707,981	724,778	736,175	704,300
Capital Outlay	0	0	0	0
Total	1,306,489	1,314,868	1,297,471	1,249,568
FTE Positions	11	11	11	10

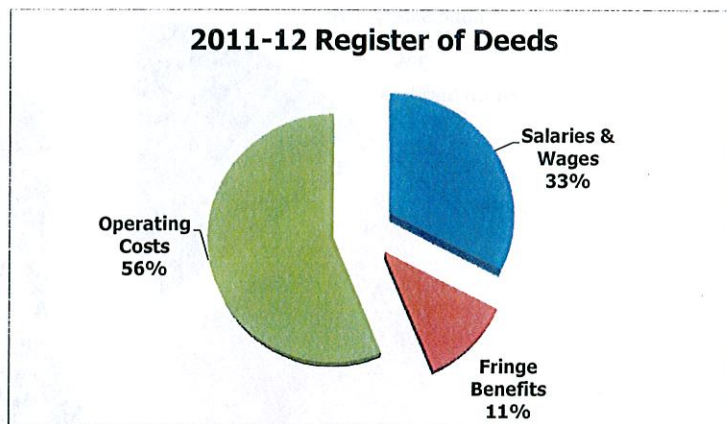
Performance Objectives

- *90% of land records will be recorded in 8 hours of receipt
- *90% of processed documents will be returned to the customer next business day
- *90% cancelled deeds of trust processed without error
- *100% of vital records will be provided upon request

Budget Highlights

The Register of Deeds funding level has remained relatively constant over the four year period. The department was therefore, able to maintain an appropriate level of service to the community.

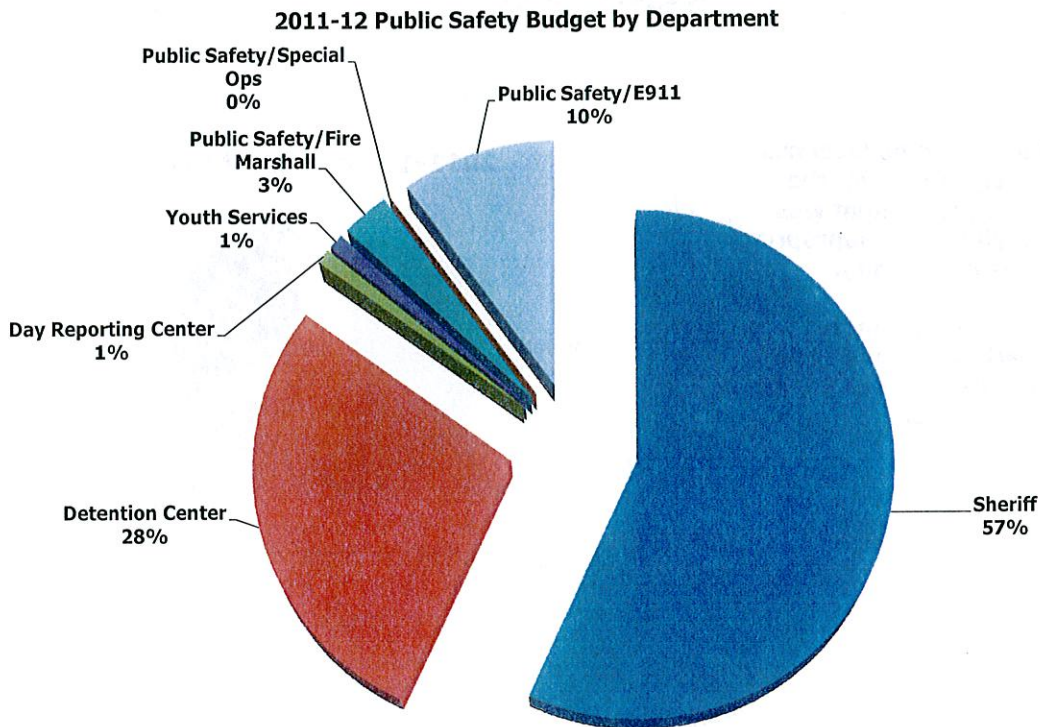
FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



PUBLIC SAFETY SUMMARY

Budget Summary:

Expenditures:	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted	% of Budget
Sheriff	6,870,325	6,483,252	5,939,482	6,034,507	56.9%
Detention Center	3,084,170	3,048,045	2,959,951	2,986,300	28.1%
Day Reporting Center	98,381	100,515	100,560	100,679	0.9%
Youth Services	92,506	87,867	110,006	106,381	1.0%
Public Safety/Fire Marshall	392,915	247,633	266,603	324,624	3.1%
Public Safety/Special Ops	67,196	35,751	0	0	0.0%
Public Safety/E911	1,012,967	1,045,891	1,060,170	1,057,163	10.0%
Total Expenditures	11,618,460	11,048,954	10,436,772	10,609,654	100.0%
 FTE Positions	 135.0	 135.0	 134.0	 134.5	



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

SHERIFF

Mission: The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work and prosper.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	3,798,812	3,800,610	3,665,553	3,663,860
Fringe Benefits	1,295,979	1,259,131	1,169,631	1,303,243
Operating Costs	1,775,533	1,423,511	1,104,298	1,067,404
Capital Outlay	0	0	0	0
Total	6,870,325	6,483,252	5,939,482	6,034,507
FTE Positions	76	76	76	76

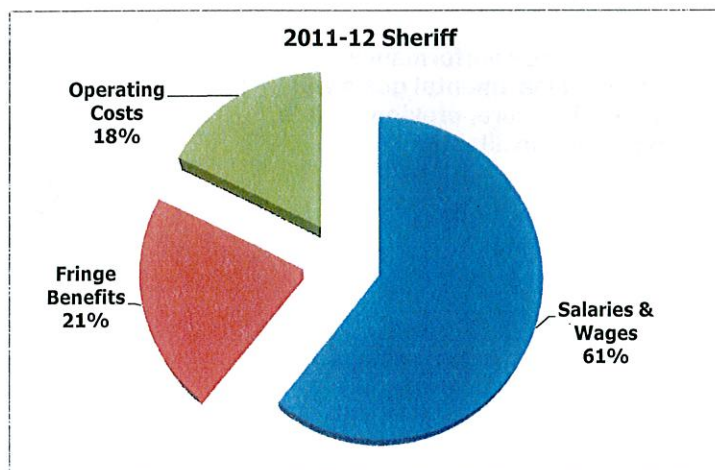
Performance Objectives

- *90% of Priority 1 (emergency) calls responded to within 15 minutes
- *Maintain a case clearance rate of 40%
- *Recover 45% of stolen property
- *Reduce the amount of illegal drugs in Moore County through arrests and drug seizures

Budget Highlights

The Sheriff's department operating budget has reduced by 12% over the four year period. The modest increase of \$95,025 in FY12 reflects the additional cost of personnel benefits.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



DETENTION CENTER

Mission: The mission of the Moore County Detention Center is to securely house pre-trial detainees and sentenced offenders in a humane environment which provides safety to inmates, staff, and the public.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	1,506,777	1,505,480	1,450,382	1,476,803
Fringe Benefits	563,568	545,528	519,996	562,359
Operating Costs	1,013,824	997,038	989,573	947,138
Capital Outlay	0	0	0	0
Total	3,084,170	3,048,045	2,959,951	2,986,300
 FTE Positions	 38	 38	 38	 38

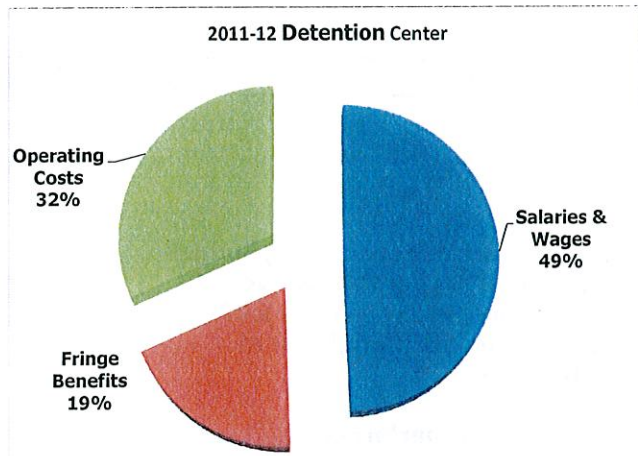
Performance Objectives

- *Prevent 100% of escapes through the operation of a secure facility
- *Comply with 100% of the state and local standards for inmate housing

Budget Highlights

The Detention Center budget has remained stable over the four year period. The 1% increase in FY12 reflects additional fringe benefit costs as well as continued reduction in operating costs.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



DAY REPORTING CENTER

Mission: The mission of the Day Reporting Center (DRC) is to provide substance abuse education, treatment and supportive services to citizens referred through the criminal justice system as an alternative to incarceration.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	64,842	68,021	65,712	67,598
Fringe Benefits	18,463	18,577	17,130	18,076
Operating Costs	15,076	13,917	17,718	15,005
Capital Outlay	0	0	0	0
Total	98,381	100,515	100,560	100,679
FTE Positions	1.5	1.5	1.5	1.5

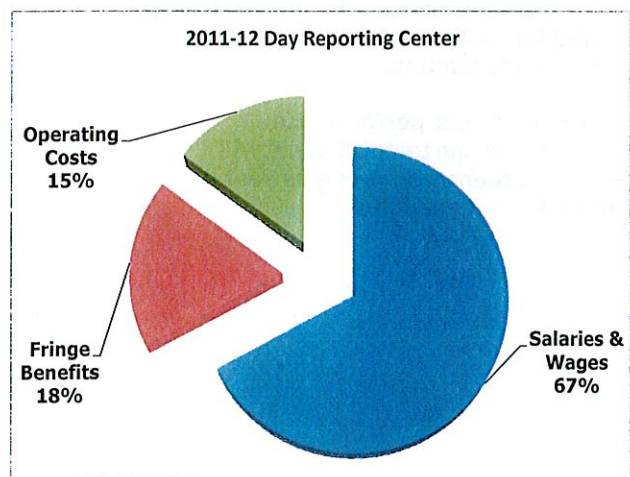
Performance Objectives

- *40% of the sentenced offenders will successfully complete the program
- *40% of probation violators referred to the DRC will successfully complete the program
- *70% of offenders will achieve a 70% attendance ratio for all DRC counseling services/ classes required

Budget Highlights

The Day Reporting division budget has remained relatively stable over the four year period.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



YOUTH SERVICES

Mission: The mission of Moore Youth Services is to hold delinquent youth accountable for their actions and provide resources to help them become responsible and productive citizens.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	50,591	51,225	52,407	53,450
Fringe Benefits	14,999	14,588	14,442	15,263
Operating Costs	26,915	22,054	43,157	37,668
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	92,506	87,867	110,006	106,381
FTE Positions	1	1	1	1

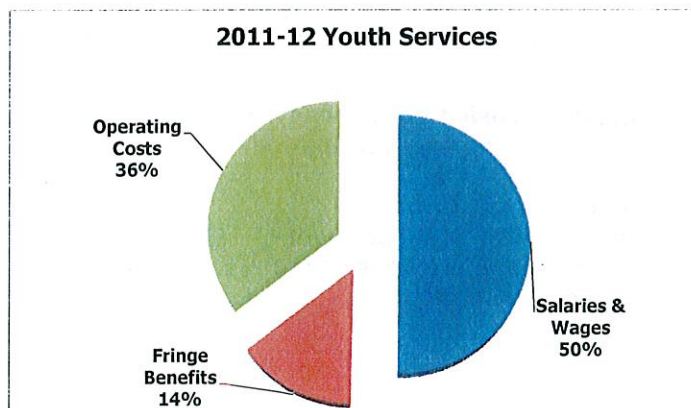
Performance Objectives

- *80% of court ordered Restitution youth will fulfill their sentencing obligations
- *90% of Teen Court youth will fulfill their constructive sentencing obligations
- *70% of Restitution participants will show a reduction in further Court involvement within one year after termination from the program
- *85% of Teen Court participants will show no Court involvement due to a new offense within one year

Budget Highlights

The Youth Services division is funded through grants and has only increased through additional grant funding.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



PUBLIC SAFETY/FIRE MARSHALL

Mission: The mission of the Fire Marshall division is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	115,635	100,112	116,736	156,875
Fringe Benefits	42,592	32,518	35,472	51,223
Operating Costs	234,689	115,003	114,395	116,526
Capital Outlay	0	0	0	0
Total	392,915	247,633	266,603	324,624
FTE Positions	2.5	2.5	2.5	3

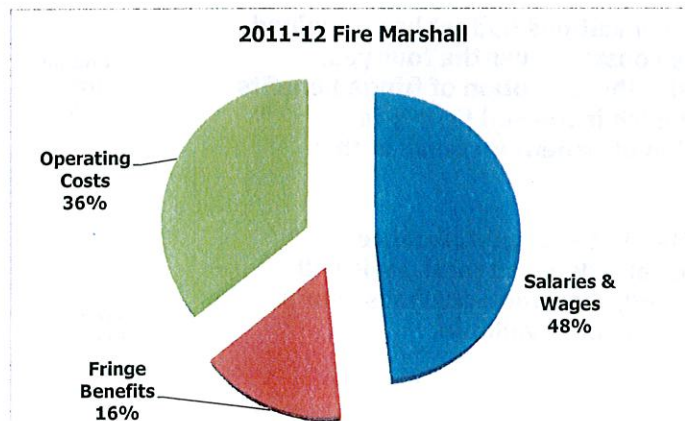
Performance Objectives

- *Respond to incident scenes within one hour of request for assistance from other jurisdiction
- *Complete 95% of all required fire safety inspections within three days of scheduled date
- *Provide/coordinate public education programs for citizens, civic organizations, and educational facilities once per quarter
- *Coordinate Emergency Services certification and professional development programs for emergency responders
- *Review the Emergency Operations Plan annually and revise as necessary
- *Complete Public School inspections within mandated time period
- *Coordinate two annual exercises to test the EOP involving other departments and agencies
- *Implement and maintain an active and updated Fire Inspection Program to meet the OSFM Inspection

Budget Highlights

The Fire Marshall added the hours of a half-time employee to its budget in FY12 as a result of the realignment of responsibilities between the Planning and Development Department and the Fire Marshall to improve efficiency and service to the public.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



PUBLIC SAFETY/COMMUNICATIONS

Mission: Our mission is to receive, process and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	584,851	591,289	586,796	587,018
Fringe Benefits	194,083	197,656	192,625	205,008
Operating Costs	234,033	256,945	280,749	265,137
Capital Outlay	0	0	0	0
Total	1,012,967	1,045,891	1,060,170	1,057,163
FTE Positions	15.0	15.0	15.0	15.0

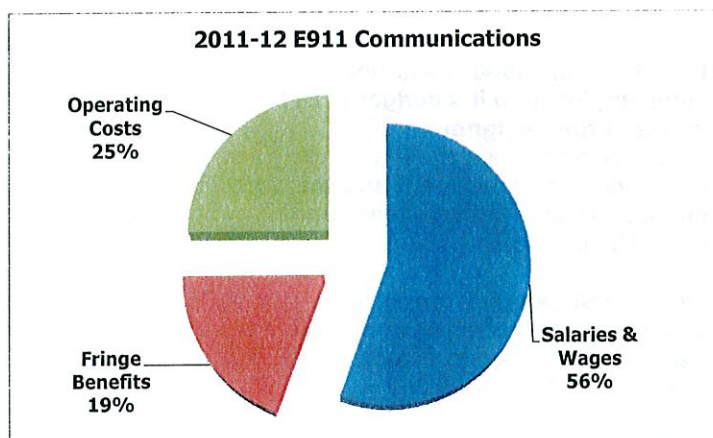
Performance Objectives

- *Provide correct pre-arrival instructions to 911 callers 98% of the time
- *Dispatch emergency units to Charlie, Delta and Echo calls within 2 minutes of the receipt of call 95% of the time
- *Review 95% of construction documents and complete a plan review within 5 business days of receipt

Budget Highlights

The communications budget has remained relatively constant over the four year period with the exception of fringe benefits in FY12 which increased by 7% in recognition of benefit increase in this budget.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

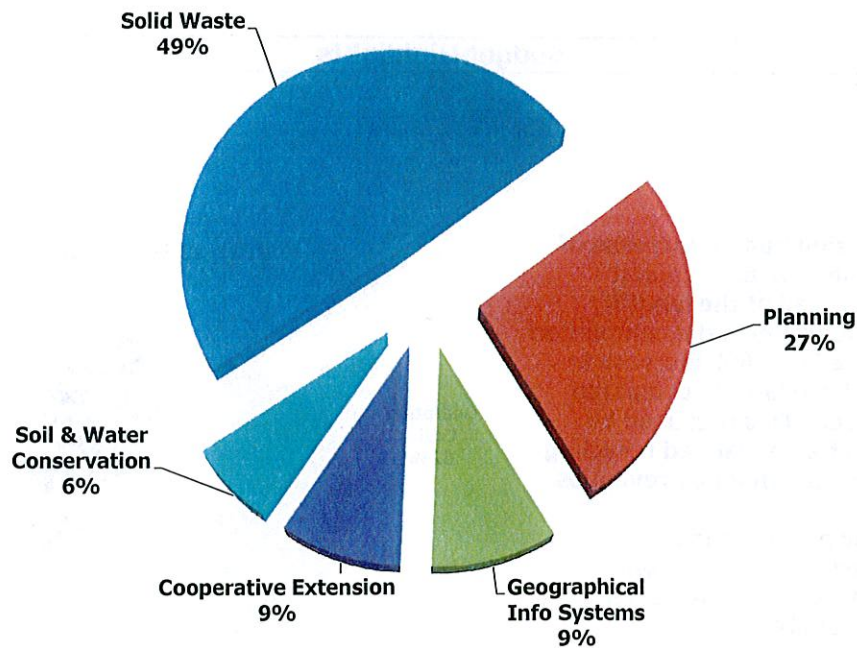


ENVIRONMENTAL PROTECTION AND COMMUNITY DEVELOPMENT SUMMARY

Budget Summary:

Expenditures:	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted	% of Budget
Solid Waste	2,172,512	1,785,737	2,259,232	2,009,302	49%
Planning	1,233,843	1,256,114	1,243,829	1,091,594	27%
Geographical Info Systems	289,418	379,267	405,467	377,409	9%
Cooperative Extension	462,277	389,181	382,433	363,745	9%
Soil & Water Conservation	264,291	261,318	263,522	260,647	6%
Total Expenditures	4,422,342	4,071,617	4,554,483	4,102,697	100%
FTE Positions	43	44	44	41	

2011-12 Environmental Protection & Community Development



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

Solid Waste

Mission: The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized and efficient system of solid waste recycling, collection and disposal services.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	595,489	575,143	575,233	577,951
Fringe Benefits	179,612	172,848	170,506	178,849
Operating Costs	1,116,572	1,013,546	1,076,493	1,252,502
Capital Outlay	280,840	24,200	437,000	0
Total	2,172,512	1,785,737	2,259,232	2,009,302
FTE Positions	10.0	10.0	10.0	10.0

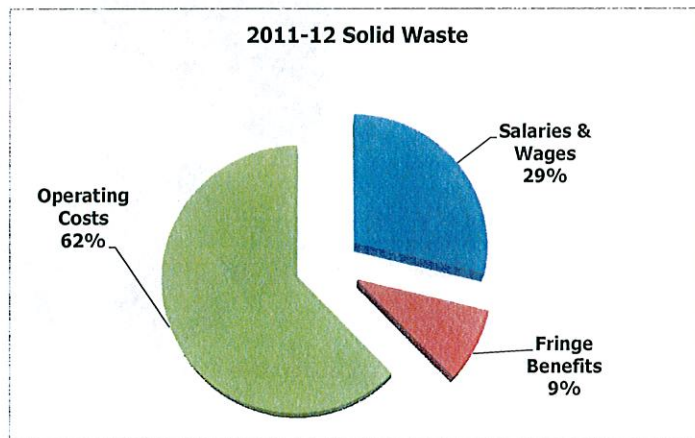
Performance Objectives

- *97% of customers' satisfaction rating as "good" to "very good"
- *8% increase in collected recyclables over prior year
- *Zero lost time accidents

Budget Highlights

The Solid Waste division budget increase of 27% in FY11 was due to a large capital project to open a new cell at the landfill site. The FY12 budget reflects the completion of that project. There is a 16% increase in the operating cost of the landfill compared to the previous budget. This is caused by the increased costs of an expanded recycling program which is largely offset by revenues.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



PLANNING

Mission: The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services in order to improve the quality of life for Moore County residents.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	697,273	752,230	773,020	665,266
Fringe Benefits	246,526	250,870	255,246	231,242
Operating Costs	290,044	251,118	215,563	195,086
Capital Outlay	0	1,896	0	0
Total	1,233,843	1,256,114	1,243,829	1,091,594
FTE Positions	18.0	19.0	18.0	15.0

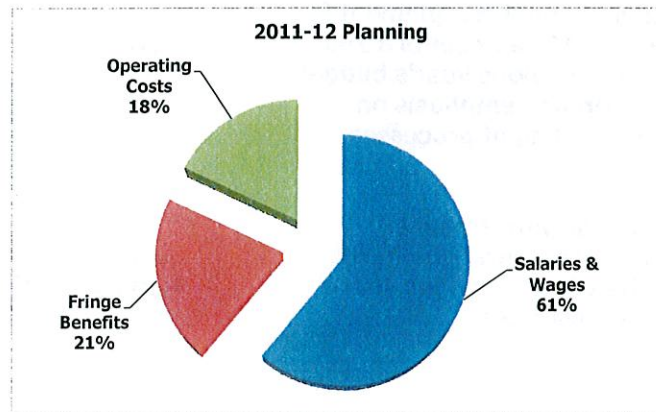
Performance Objectives

- *Ensure that 90% of all building inspections are completed within 24 hours of request
- *Ensure that 90% of all subdivision plats are reviewed within 3 business days of submission
- *Respond to 90% of all zoning enforcement calls within 24 hours of complaint
- *Verify compliance to zoning ordinance within 5 days of the deadline of the 1st violation letter on 95% of all classes
- *Process 90% of all requests for GIS maps within 48 hours of request
- *Ensure that 50% of code enforcement officers advance to their next level of certification in at least one trade area

Budget Highlights

With the economic downturn, P&CD has had a decrease in work over the four year period. This has translated into a decrease of 3 positions and a decrease in funding by \$152,000. Work flow is measured by permits issued, inspections made, and plans reviewed, as an example, and all are related to economic expansion, and especially the new housing market.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



GEOGRAPHICAL INFORMATION SYSTEMS

Mission: The mission of Moore County GIS is to establish a foundation of geographic information to support community decision-making. GIS provides the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. GIS supports the operations of local government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	175,945	216,825	220,566	212,767
Fringe Benefits	51,364	62,901	63,041	65,633
Operating Costs	42,529	99,541	121,860	99,009
Capital Outlay	19,580	0	0	0
Total	289,418	379,267	405,467	377,409
 FTE Positions	 3.0	 3.0	 4.0	 4.0

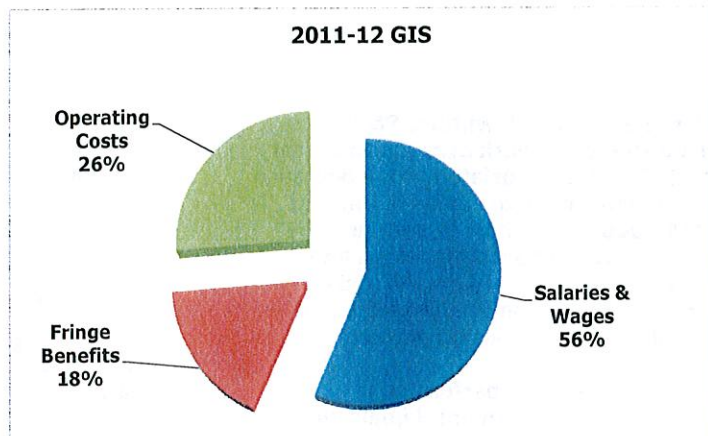
Performance Objectives

- *Complete 90% of all map and analysis requests within 48 hours
- *Support all jurisdictions in the County with adequate addressing support and respond to 95% of addressing requests within 24 hours
- *Provide uninterrupted GIS web services for 95% of the time
- *Provide daily updates to GIS data via FTP technology to cities, state, federal and private customers

Budget Highlights

GIS increased personnel in FY11 to round out the needed personnel complement for the department. FY12 represents a 7% reduction over the previous year's budget as a result of continuing emphasis on efficiency and upgrading of processes and equipment.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



COOPERATIVE EXTENSION

Mission: North Carolina Cooperative Extension Service is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	239,078	231,448	221,251	211,394
Fringe Benefits	48,398	51,677	67,484	67,107
Operating Costs	174,158	106,057	93,698	85,244
Capital Outlay	<u>643</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	462,277	389,181	382,433	363,745
FTE Positions	8.0	8.0	8.0	8.0

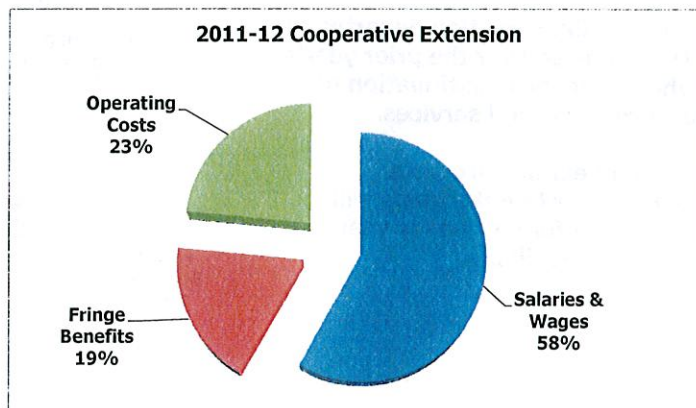
Performance Objectives

- *Educational programs assist farmers, horticultural professionals and related enterprises to maintain and enhance their livelihoods.
- *Pesticide certification classes - 800 contact hours
- *Production information - 1250 class attendance and consultation
- *10 consultations that will lead to new agricultural enterprises or diversification of existing enterprises
- *Extension volunteer leaders contribute \$100,000 of in-kind services and direct contributions to deliver educational programs in Moore County
- *500 families will eat healthier, exercise more and strengthen parent/child relationships through Eat Smart/Move Moore Program

Budget Highlights

The Cooperative Extension Service is a partnership with North Carolina State University. The County partially funds the service. Through reduced State and County funding, the budget has actually decreased over the four year period by 21% or by 9% from FY11.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



SOIL AND WATER CONSERVATION

Mission: The mission of the Soil and Water Conservation District is to preserve the natural resources for all land users of Moore County by providing technical, education and financial assistance.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	158,022	159,300	156,662	156,662
Fringe Benefits	57,952	56,418	54,517	57,848
Operating Costs	48,317	45,600	52,343	46,137
Capital Outlay	0	0	0	0
Total	264,291	261,318	263,522	260,647
FTE Positions	4.0	4.0	4.0	4.0

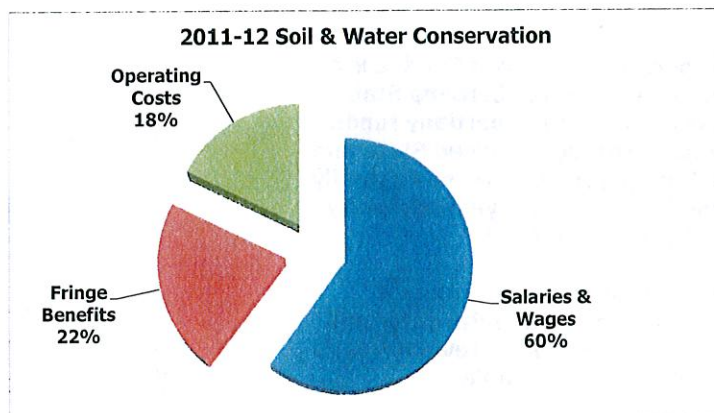
Performance Objectives

- *Maintain 2000 acres drilled by replacing one older drill
- *Enhance awareness of conservation by increasing number participating in education programs to 1000
- *99.5% of dollars received from Federal and State cost share programs will be used to assist local landowners
- *30 Best Management Practices will be installed to protect natural resources
- *Conservation plans for 1375 acres cropland and grazing land will be written and applied
- *5 Certified Nutrient Management Plans (CNMP) written and applied

Budget Highlights

The Soil & Water Conservation department shows a 1% decrease over the prior year's budget, which reflects a continuation of prior year's programs and services.

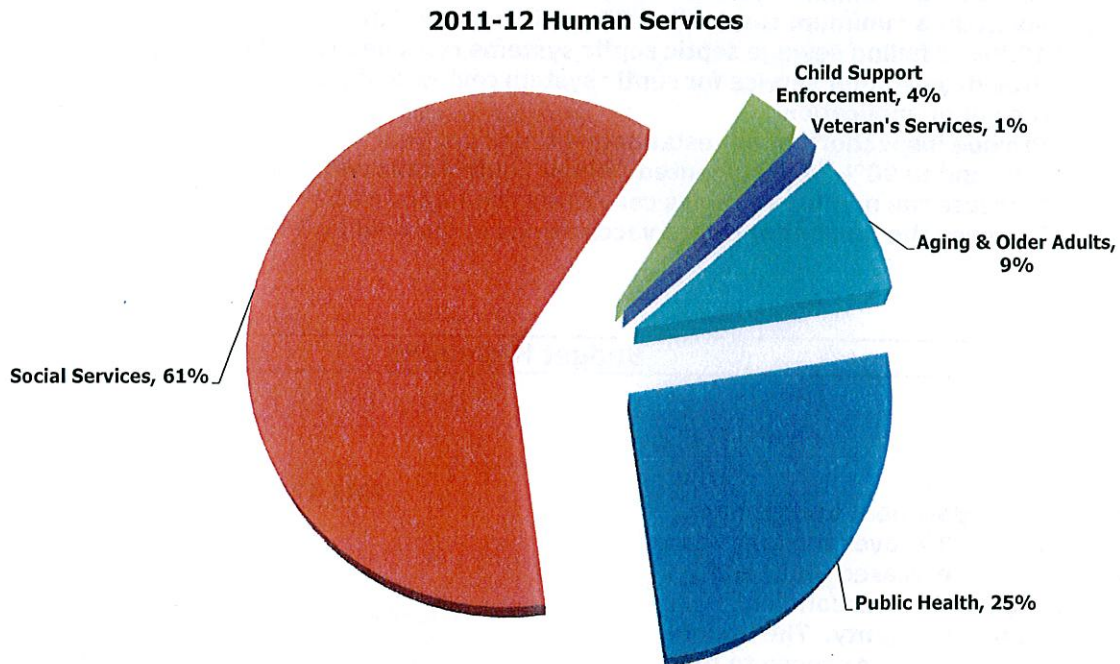
FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



HUMAN SERVICES SUMMARY

Budget Summary:

Expenditures:	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted	% of Budget
Public Health	5,240,290	4,686,985	4,669,304	4,549,842	25%
Social Services	12,785,605	11,121,492	11,396,887	11,000,000	61%
Child Support Enforcement	695,466	655,582	625,159	631,081	4%
Veteran's Services	196,937	190,027	195,687	208,948	1%
Aging & Older Adults	1,549,999	1,766,717	1,629,789	1,598,361	9%
Total Expenditures	20,468,297	18,420,803	18,516,826	17,988,232	100%
FTE Positions	205	208	205	204	



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

PUBLIC HEALTH

Mission: The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	2,703,029	2,786,014	2,654,300	2,537,769
Fringe Benefits	964,520	897,242	872,474	893,346
Operating Costs	1,564,350	1,003,730	1,142,530	1,118,727
Capital Outlay	<u>8,391</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	5,240,290	4,686,985	4,669,304	4,549,842
FTE Positions	65.0	65.0	65.0	65.0

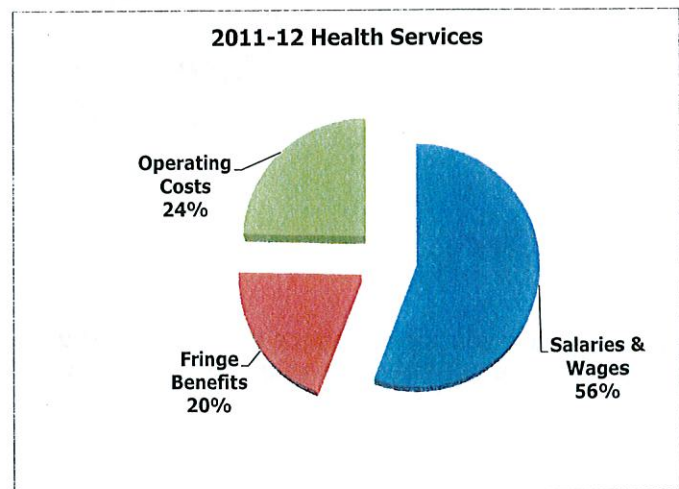
Performance Objectives

- *Maintain a minimum caseload of 60 per Child Service Coordinator
- *Maintain a minimum caseload of 75 per Maternity Care Coordinator
- *100% of failing sewage septic systems resonded to in 3 business days
- *Provide customer service for septic system review and approval within 7 days of receipt of application
- *Provide inspections of all restauants 4 times per year
- *Respond to 90% of documented Animal Control calls within 1 business day
- *Increase the number of rabies canvasses conducted by 5%
- *Increase the number of rabies vaccinations in the field by 2%

Budget Highlights

The Health department budget has decreased by 13% over the four year period due to decreased State and Federal aide and corresponding decreases by the County. The County, in some instances, has chosen to fund the decreases in grants when in the best interest of the County is served.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



PUBLIC HEALTH DIVISION SUMMARY				
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Division Summary

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted
Health Expenditures:				
Administration	827,698	845,577	803,186	739,378
FTE Positions	5.0	7.0	5.0	5.0
Environmental	882,200	874,943	836,298	766,829
FTE Positions	12.0	11.0	11.0	10.0
Clinical Support	1,215,459	1,178,373	1,428,922	1,448,947
FTE Positions	19.0	18.0	23.0	23.0
Animal Operations	632,890	675,607	666,736	661,967
FTE Positions	10.0	10.0	11.0	10.0
Other Programs	1,682,043	1,112,486	934,162	932,721
FTE Positions	19.0	19.0	15.0	17.0
Total Health Divisions	5,240,290	4,686,986	4,669,304	4,549,842
Total FTE Positions	65	65	65	65

SOCIAL SERVICES

Mission: The mission of the Moore County Department of Social Services is to promote quality of life, dignity, and respect for all citizens of Moore County through excellence in social and economic service provision, community education and resource development.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	4,029,996	4,088,167	4,104,764	4,068,206
Fringe Benefits	1,492,930	1,420,392	1,399,902	1,486,745
Operating Costs	3,617,755	5,598,603	5,892,221	5,445,049
Capital Outlay	<u>3,644,924</u>	<u>14,330</u>	<u>0</u>	<u>0</u>
Total	12,785,605	11,121,492	11,396,887	11,000,000
FTE Positions	108.0	109.0	107.0	106.0

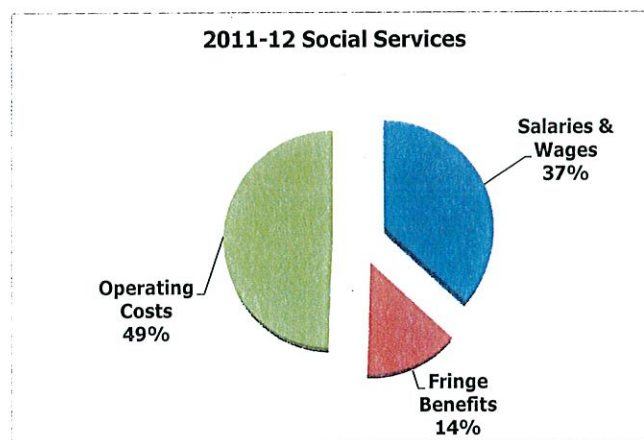
Performance Objectives

- *100% of reports accepted for investigation by CPS, our child welfare team will initiate the investigation and complete a safety assessment within 24-72 hours to ensure safety, stable environments for children
- *Adult Services staff will ensure the physical and emotional well-being of aging and disabled adults by investigating 100% of accepted abuse, neglect, and/or exploitation reports within 24-72 hours
- *90% of Family & Children/Adult Medicaid applications will be processed within 45/90 days to enhance the economic stability of children, family and adults
- *97% of Food Stamp applications will be processed within 30 days to enhance the economic stability of children, families and adults.

Budget Highlights

The Social Service budget has decreased by 14% over the four year period. State and Federal funding has decreased as well as County matching funds. Additional reductions are anticipated over the next several years due to the current economic cycle.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



SOCIAL SERVICES DIVISION SUMMARY

Division Summary

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted
Social Services Expenditures:				
Administration	1,859,645	1,665,852	1,593,014	1,526,820
FTE Positions	18.0	22.0	20.0	20.0
Income Maintenance Support	245,257	242,164	236,744	246,426
FTE Positions	4.0	4.0	4.0	4.0
Services Support	688,283	687,119	679,104	643,591
FTE Positions	10.0	10.0	10.0	9.0
Income Maintenance	1,555,268	1,537,620	1,527,120	1,573,603
FTE Positions	34.0	33.0	33.0	33.0
Services	2,286,801	2,254,169	2,197,186	2,212,580
FTE Positions	42.0	40.0	40.0	40.0
Other Programs	6,150,351	4,734,568	5,163,719	4,796,980
FTE Positions	0.0	0.0	0.0	0.0
Total DSS Divisions	12,785,605	11,121,492	11,396,887	11,000,000
Total FTE Positions	108	109	107	106

CHILD SUPPORT

Mission: Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	411,712	411,845	403,061	403,061
Fringe Benefits	145,294	140,676	136,979	145,364
Operating Costs	129,112	103,061	85,119	82,656
Capital Outlay	<u>9,348</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	695,466	655,582	625,159	631,081
FTE Positions	10.0	10.0	10.0	10.0

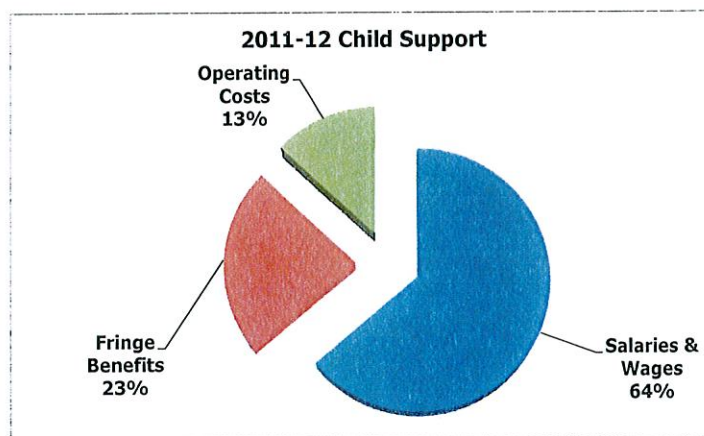
Performance Objectives

- *Increase the total collections by 1% annually**
- *Achieve 100% compliance with the 8 Federal Self-Assessment goals quarterly**
- *Increase the annual collection rate by 1%**
- *Achieve the State's Journey to Excellence guidelines for 90.3% of child support cases under order**

Budget Highlights

The Child Support budget has been stable over the four year period and has less than a 1% increase for FY12. This reflects a steady, continuous service level.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



VETERAN SERVICES

Mission: The mission of Veteran Services is to act as an advocate for and provide counseling and assistance to veterans, their dependents, and their survivors, relative to federal, state and local benefit programs based upon military service.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	115,136	116,411	115,186	130,186
Fringe Benefits	41,944	39,823	38,116	42,596
Operating Costs	39,857	33,793	42,385	36,166
Capital Outlay	0	0	0	0
Total	196,937	190,027	195,687	208,948
FTE Positions	3.0	3.0	3.0	3.0

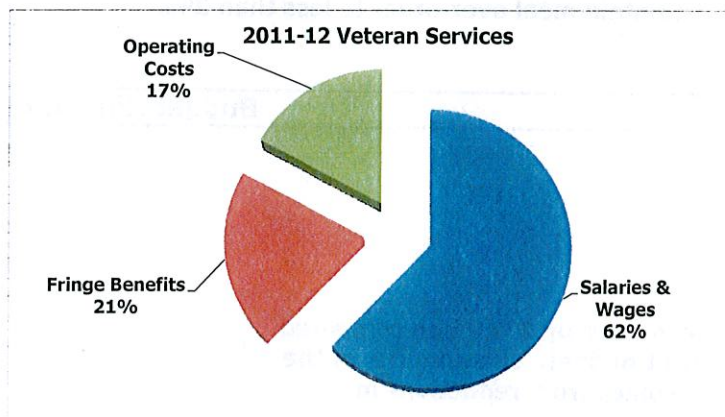
Performance Objectives

- *Respond to 100% of inquiries within 48 hours of receipt
- *Increase outreach visits to nursing homes by 5%
- *98% of claims submitted will be error free

Budget Highlights

Veteran Services increased 7% when compared to FY11. The increase is due to higher than normal personnel cost associated with the retirement of a long time Veteran Services Officer and higher benefit costs because of Board approved benefit increases.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



AGING

Mission: The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	599,321	617,205	610,861	610,861
Fringe Benefits	230,742	237,900	228,479	244,229
Operating Costs	712,927	911,612	790,449	743,271
Capital Outlay	<u>7,009</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,549,999	1,766,717	1,629,789	1,598,361
FTE Positions	19.0	21.0	20.0	20.0

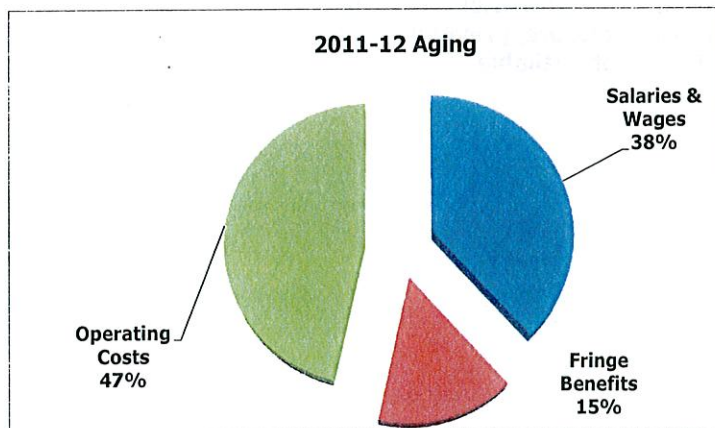
Performance Objectives

- *Increase overall awareness of agency services by 25% on written surveys conducted in October
- *Volunteers will contribute equivalent wages to support Moore County Government and non-profits.
- *Maintain meal over-order to less than 2%.

Budget Highlights

Aging decreased by 2% when compared to the FY11 budget. The majority of the increase comes from reductions in operating costs.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



AGING

Division Summary

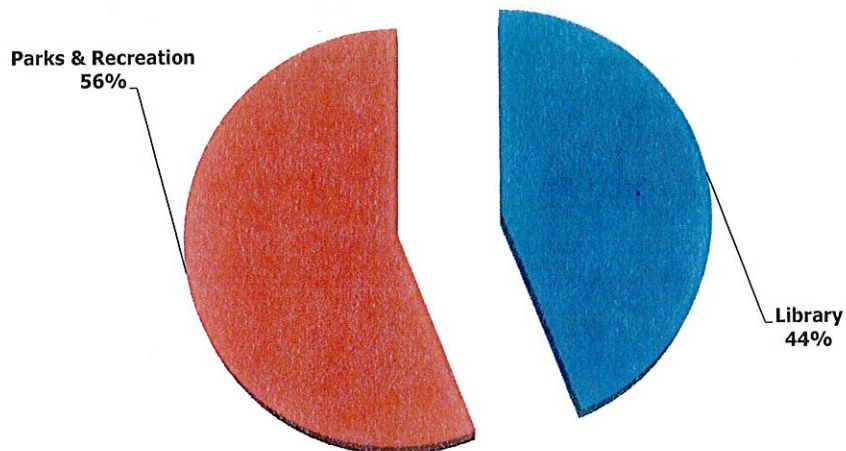
	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted
Aging Expenditures:				
Administration	444,304	584,265	508,178	491,692
FTE Positions	2.0	2.0	2.0	2.0
In-Home Services	485,715	421,821	419,102	430,882
FTE Positions	11.0	11.0	11.0	11.0
Family Caregiver	57,305	58,808	57,788	58,586
FTE Positions	1.0	1.0	1.0	1.0
Nutrition	379,629	424,476	409,647	405,265
FTE Positions	2.0	2.0	2.0	2.0
RSVP	82,275	138,674	83,200	69,083
FTE Positions	1.5	2.5	1.5	1.5
Senior Center	100,771	138,674	151,874	142,853
FTE Positions	1.5	2.5	2.5	2.5
Total Aging Divisions	1,549,999	1,766,717	1,629,789	1,598,361
Total FTE Positions	19.0	21.0	20.0	20.0

CULTURAL AND RECREATIONAL SUMMARY

Budget Summary:

Expenditures:	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted	% of Budget
Library	568,790	536,158	534,695	535,206	44%
Parks & Recreation	630,609	633,936	690,127	679,174	56%
Total Expenditures	1,199,399	1,170,094	1,224,822	1,214,380	100%
FTE Positions	15.0	15.0	15.0	15.0	

2011-12 Cultural & Recreational



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

LIBRARY

Mission: The mission of the Moore County Library is to provide visibility and accessibility to library resources for a rural area through cooperative efforts.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	291,449	278,190	280,398	279,885
Fringe Benefits	117,884	108,217	104,116	111,055
Operating Costs	159,457	149,751	150,181	144,266
Capital Outlay	0	0	0	0
Total	568,790	536,158	534,695	535,206
FTE Positions	9.5	9.5	9.5	9.5

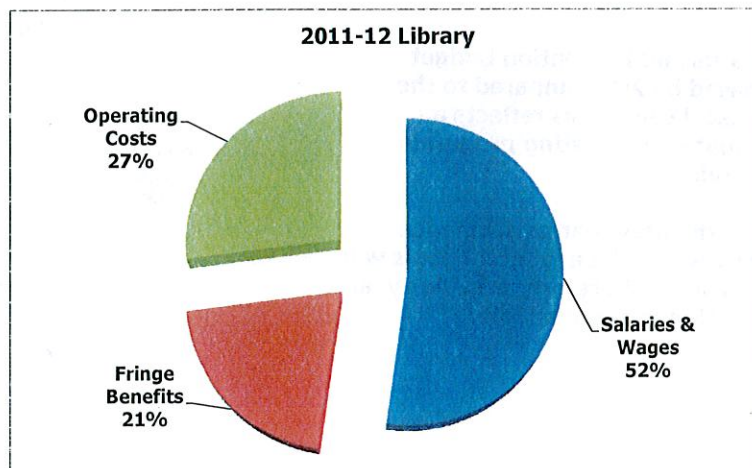
Performance Objectives

- *3% increase in door count for the total number of people visiting the library
- *2% increase in circulation for total number of items borrowed
- *2% increase in membership for total number of people joining the library
- *3% increase in Internet use for total number of internet searches

Budget Highlights

The Library is a jointly funded State/ County operation. The County has been able to maintain a stable County share of Library expenses which, therefore, has drawn down a continuous share of expenses. The budget has changed very little over the past three years.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.



PARKS AND RECREATION

Mission: The mission of the Moore County Parks & Recreation Department is to provide leisure services to the residents of Moore County with first priority to youth and senior citizens.

Department Summary:	2008-09	2009-10	2010-11	2011-12
Expenditures:	Actual	Actual	Budget	Adopted
Salaries & Wages	322,505	314,064	336,259	336,259
Fringe Benefits	84,153	80,487	82,539	86,717
Operating Costs	170,649	220,000	271,329	256,198
Capital Outlay	<u>53,302</u>	<u>19,386</u>	<u>0</u>	<u>0</u>
Total	630,609	633,936	690,127	679,174
FTE Positions	5.5	5.5	5.5	5.5

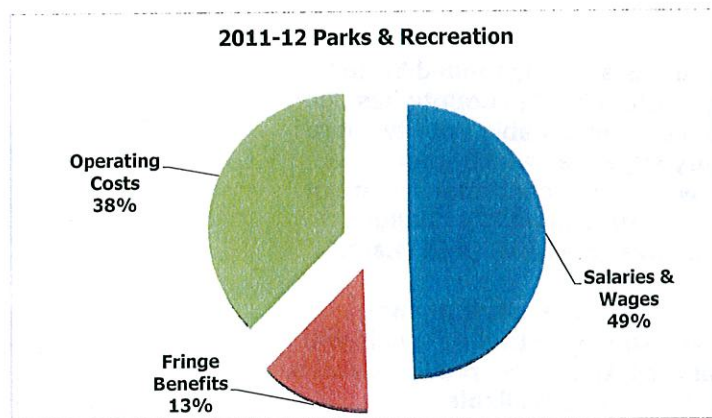
Performance Objectives

- *Maintain youth and adult participation in the athletic programs
- *Increase youth participation in special events by 2%
- *Maintain participation in the events offered to senior citizens
- *Increase revenue generated for rental and concessions by 4%
- *Receive a 90% response rating of satisfactory or better from program participants

Budget Highlights

The Parks and Recreation budget decreased by 2% compared to the prior fiscal year. This reflects a continuation of existing programs and services.

FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

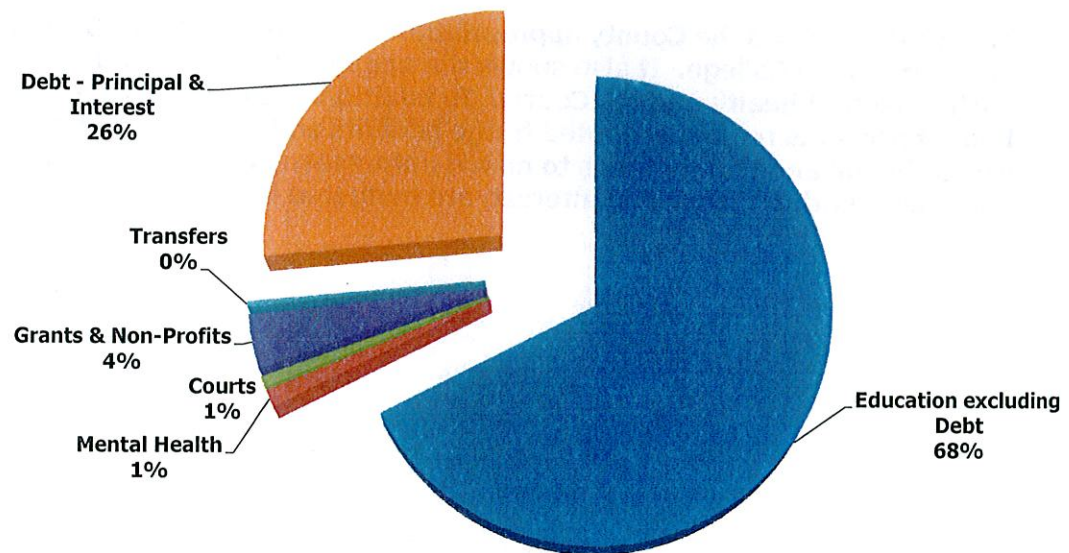


ALL OTHER GENERAL FUND DIVISION BUDGET SUMMARY

Budget Summary:

Expenditures:	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted	% of Budget
Education excluding Debt	30,054,686	29,804,686	30,263,547	30,263,547	67.5%
Mental Health	587,265	558,564	541,808	542,205	1.2%
Courts	243,769	343,726	343,275	328,616	0.7%
Grants & Non-Profits	345,613	420,532	435,458	1,680,760	3.7%
Transfers	19,470,636	11,575,740	150,493	167,246	0.4%
Debt - Principal & Interest	8,159,491	10,011,380	12,220,436	11,854,395	26.4%
Total Expenditures	58,861,461	52,714,627	43,955,017	44,836,769	100%
Less: Transfers	-19,470,636	-11,575,740	-150,493	-167,246	
Total Other Expenditures	39,390,825	41,138,887	43,804,524	44,669,523	

2011-12 Other Expenditures Summary



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

ALL OTHER GENERAL FUND DIVISION BUDGET SUMMARY

Division Summary

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted
All Other Expenditures:				
Sandhills Community College	4,185,541	4,135,541	4,011,475	4,011,475
Moore County Schools	25,869,145	25,669,145	26,252,072	26,252,072
Sandhills Mental Health	587,265	558,564	541,808	542,205
Courts Facility	243,769	343,726	343,275	328,616
Grants & Non-Departmental	345,613	420,532	435,458	1,680,760
Annual Increment	0	0	102,500	0
Transfers	19,470,636	11,575,740	150,493	167,246
Debt Principal	5,028,042	6,205,245	6,137,209	7,071,000
Debt Interest	3,131,449	3,806,135	6,083,227	4,783,395
Total Other Divisions	58,861,461	31,127,508	31,584,088	32,815,128

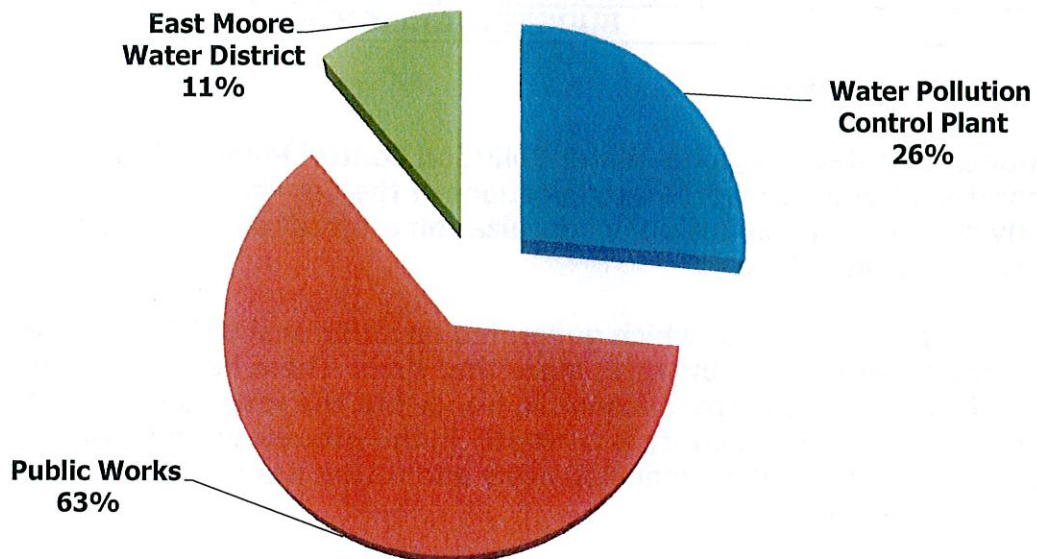
This division shows the County appropriations made to the Public School System and Community College. It also shows the appropriation for stand alone agencies such as Mental Health and the Courts. In addition, the grants and non-departmental budget accounts for undistributed fringe benefits and contingency funds for the General Fund and County funds to match unforeseen grant opportunities. General Fund debt, both principal and interest, are budgeted here.

ENTERPRISE FUND SUMMARY

Enterprise funds provide public services that are operated in a manner similar to private business, where expenses are primarily financed by revenues, derived from user charges. The County of Moore's annual operating budget includes the following enterprise funds.

Enterprise Fund Summary

	2008-2009 Actual	2009-2010 Actual	2010-11 Budget	2011-2012 Adopted	% of Adopted Budget
<u>Expenditures:</u>					
Water Pollution Control Plant	1,889,078	4,491,129	3,975,858	3,986,657	26.47%
Public Works	7,360,580	8,883,155	10,168,882	9,445,005	62.72%
East Moore Water District	<u>9,742,553</u>	<u>1,536,389</u>	<u>1,572,250</u>	<u>1,626,700</u>	10.80%
Total	18,992,211	14,910,673	15,716,990	15,058,362	100.00%
FTE Positions	60.00	60.00	60.00	60.00	
<u>Revenues:</u>					
Water Pollution Control Plant	3,153,499	3,949,498	3,975,858	3,986,657	
Public Works	7,584,695	9,295,705	10,168,882	9,445,005	
East Moore Water District	<u>1,880,395</u>	<u>1,659,510</u>	<u>1,572,250</u>	<u>1,626,700</u>	
Total	12,618,589	14,904,713	15,716,990	15,058,362	



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

ENTERPRISE FUNDS

Water Pollution Control Plant Fund: This fund accounts for sewer services provided to the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance of adequate working capital.

	2008-2009	2009-2010	2010-11	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	684,273	622,584	689,405	680,690
Fringe Benefits	362,572	243,561	247,741	261,624
Operating Costs	1,317,174	1,571,881	1,156,634	1,172,865
Transfers Out	0	2,454,568	1,616,478	1,616,478
Capital Outlay	<u>11,033</u>	<u>49,504</u>	<u>265,600</u>	<u>255,000</u>
Total	2,375,052	4,942,098	3,975,858	3,986,657
FTE Positions	19.00	19.00	19.00	19.00
<u>Revenues:</u>				
Charges for Services	3,106,688	3,925,577	3,975,858	3,986,657
Investment Earnings	3,541	352	0	0
Insurance Proceeds	<u>43,269</u>	<u>23,570</u>	<u>0</u>	<u>0</u>
Total	3,153,499	3,949,498	3,975,858	3,986,657

BUDGET HIGHLIGHTS

Trends and Assumptions:

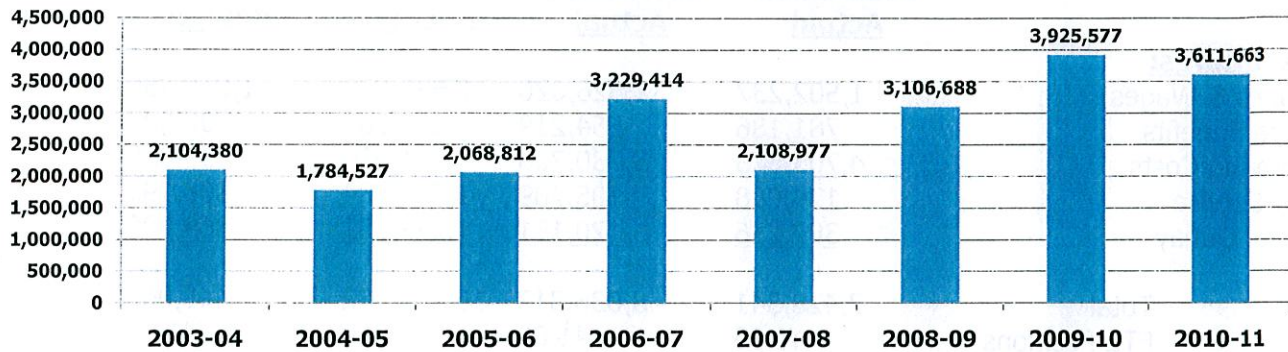
Moore County operates a regional Water Pollution Control Plant (WPCP) serving unincorporated as well as incorporated portions of the County. The WPCP is currently in the early stages of an expansion/modernization project designed to carry the capacity well into the future.

After increasing rates in FY10, which generated an additional \$819,000 in revenue, the WPCP has maintained stable rates since that time. There has been a slight decrease in flow with the current economic trends but the revenues for the WPCP have remained stable. The County is currently in the process of projecting future revenues based on the WPCP expansion costs and future usage and capacity. The project is currently out for bid.

ENTERPRISE FUND REVENUE

Water Pollution Control Plant Fund:

CHARGES FOR SERVICES - SEWER FEES



	<u>2008-2009</u> <u>Actual</u>	<u>2009-2010</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-2012</u> <u>Adopted</u>
<u>Revenues:</u>				
Charges for Services	3,106,688	3,925,577	3,975,858	3,986,657
Investment Earnings	3,541	352	0	0
Insurance Proceeds	<u>43,269</u>	<u>23,570</u>	<u>0</u>	<u>0</u>
Total	3,153,499	3,949,498	3,975,858	3,986,657

ENTERPRISE FUNDS

Public Works Fund: This fund accounts for water services provided by the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance of adequate working capital.

	2008-2009 Actual	2009-2010 Actual	2010-11 Budget	2011-2012 Adopted
Expenditures:				
Salaries & Wages	1,502,237	1,526,026	1,620,670	1,615,350
Fringe Benefits	781,186	554,219	568,067	600,623
Operating Costs	4,703,575	5,730,708	4,901,930	5,053,839
Debt Service	134,088	105,709	1,799,884	1,306,193
Capital Outlay	<u>307,256</u>	<u>120,151</u>	<u>1,278,331</u>	<u>869,000</u>
Total	7,428,341	8,036,812	10,168,882	9,445,005
FTE Positions	41.00	41.00	41.00	41.00
Revenues:				
Charges for Services	7,534,503	8,292,427	9,349,245	9,335,827
Investment Earnings	45,201	5,630	0	0
Contributed Capital	0	551,901	0	0
Riverbend Rural Grant	0	348,382	0	0
Vass Lift Station	0	89,822	0	0
Appropriated Retained Earnings	0	0	819,637	109,178
Miscellaneous	<u>4,991</u>	<u>7,544</u>	<u>0</u>	<u>0</u>
Total	7,584,695	9,295,705	10,168,882	9,445,005

Division Summary

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted
Public Works Expenditures:				
Administration	2,370,591	2,375,137	1,273,864	1,250,558
FTE Positions	8.0	8.0	8.0	8.0
Maintenance	2,986,821	3,609,559	3,976,754	4,020,920
FTE Positions	25.0	25.0	25.0	25.0
Water Quality	1,404,533	1,612,599	1,624,899	1,695,272
FTE Positions	5.0	5.0	5.0	5.0
Engineering	225,052	213,658	215,150	217,135
FTE Positions	4.0	3.0	3.0	3.0

ENTERPRISE FUNDS

Division Summary

Public Works Expenditures:

Debt Service	134,088	105,709	1,799,884	1,306,193
FTE Positions	0.0	0.0	0.0	0.0
Capital	307,256	120,151	1,278,331	869,000
FTE Positions	0.0	0.0	0.0	0.0
Undistributed Benefits	0	0	0	85,927
FTE Positions	0.0	0.0	0.0	0.0
Total Public Works	7,428,342	8,036,812	10,168,882	9,445,005
Total FTE Positions	42	41	41	41

BUDGET HIGHLIGHTS

Trends and Assumptions:

Public Utilities revenues are composed of the following sources:

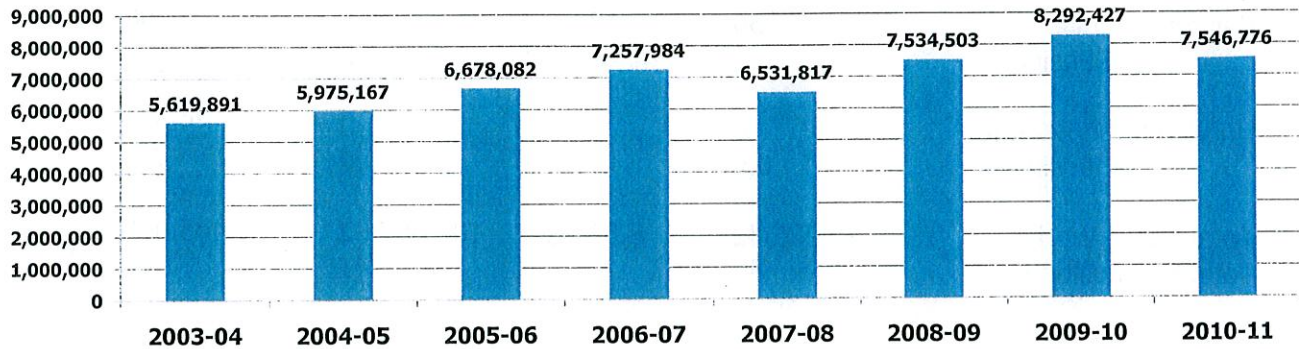
- *Capacity Fees** - fees charged to customers for reserving capacity in the water and sewer system.
- *Elevated Tank Fees** - fees paid by all phone providers to use County water tanks as cell towers.
- *Sewer Sales** - this reflects residential and commercial user fees
- *Utility Billing Fees** - this represents the revenue derived from late payment fees, new account services changes, reconnect fees, meter testing fees and returned check fees.
- *Utility Management Fee** - a fee representing the value of management of the water and sewer systems paid by East Moore Water District (EMWD) to the Public Utilities Fund.
- *Water Irrigation** - revenue that is derived from the practice of irrigation by customers who are charged through the use of special irrigation meters. The use of irrigation meters precludes charges for sewer usage based on water usage for irrigation.
- *Water Sales** - the primary source of revenue which reflects the sale of water to residential, business and other local government customers.
- *Tap Fees** - fees charged to connect into the County system and the amount of the fee is dependent upon the size of the tap.

Charges for services have flattened out reflecting the completion of the EMWD and new customers added as a result, as well as the rate increase in FY10. Over 50% of the water meters are new in the system which yields a more accurate accounting of consumption. The outlook for the system revenues is to increase at or better than rate of inflation due to normal growth of the customer base and the growing regional economy.

ENTERPRISE FUND REVENUE

Public Works Fund:

CHARGES FOR SERVICES - UTILITY FEES



	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenues:</u>				
Charges for Services	7,534,503	8,292,427	9,349,245	9,335,827
Investment Earnings	45,201	5,630	0	0
Contributed Capital	0	551,901	0	0
Riverbend Rural Grant	0	348,382	0	0
Vass LiftStation	0	89,822	0	0
Appropriated Retained Earnings	0	0	819,637	109,178
Miscellaneous	<u>4,991</u>	<u>7,544</u>	<u>0</u>	<u>0</u>
Total	7,584,695	9,295,705	10,168,882	9,445,005

ENTERPRISE FUNDS

East Moore Water District Fund: This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

	2008-2009 Actual	2009-2010 Actual	2010-11 Budget	2011-2012 Adopted
Expenditures:				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Operating Costs	512,071	740,244	982,875	931,009
Debt Service	402,202	410,765	519,775	650,691
Capital Outlay	<u>8,142</u>	<u>146,504</u>	<u>69,600</u>	<u>45,000</u>
Total	922,415	1,297,513	1,572,250	1,626,700
FTE Positions	0.00	0.00	0.00	0.00
Revenues:				
Charges for Services	611,429	1,214,129	1,246,497	1,365,700
Investment Earnings	2,190	0	0	0
USDA Grant	<u>1,266,776</u>	<u>445,381</u>	<u>325,753</u>	<u>261,000</u>
Total	1,880,395	1,659,510	1,572,250	1,626,700

BUDGET HIGHLIGHTS

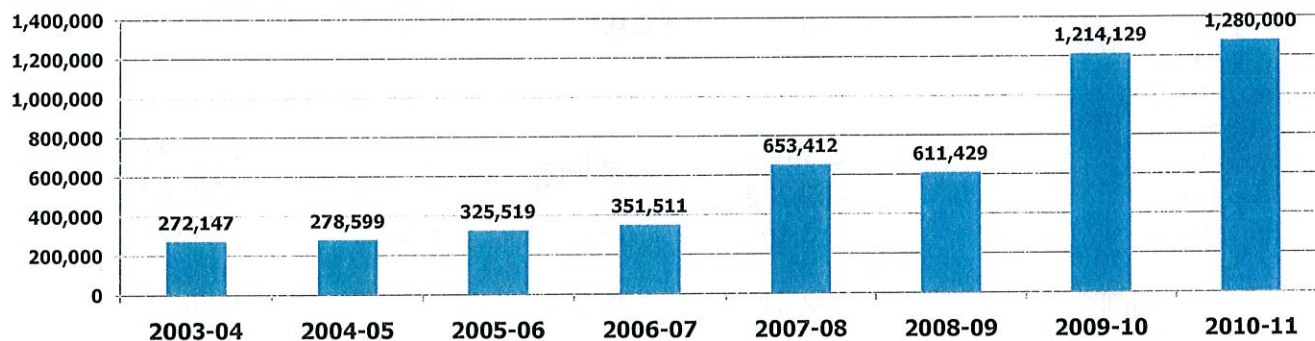
Trends and Assumptions:

East Moore Water District (EMWD) was set up to serve the eastern portion of Moore County. Lines were extended into the area with grants and loans from the United States Department of Agriculture (USDA). The grant and loans carried rate covenants which set rates based on expenditures and debt payments to the USDA. The increase in revenues is a combination of new customers and rate increases based on the USDA contract. The source of revenue shows a multi-year switch from grant and loans funding to charges for service illustrating the completion of the major portion of construction. Rates are expected to stabilize in the future.

ENTERPRISE FUND REVENUE

East Moore Water District Fund:

CHARGES FOR SERVICES - UTILITY FEES

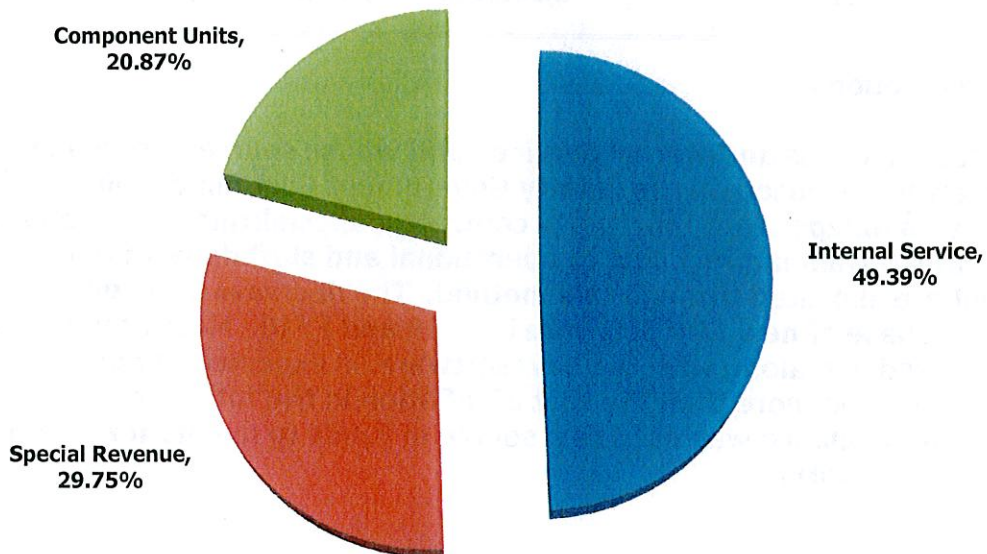


	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenues:</u>				
Charges for Services	611,429	1,214,129	1,246,497	1,365,700
Investment Earnings	2,190	0	0	0
USDA Grant	<u>1,266,776</u>	<u>445,381</u>	<u>325,753</u>	<u>261,000</u>
Total	1,880,395	1,659,510	1,572,250	1,626,700

OTHER FUNDS: FUND SUMMARY BY SERVICE AREA

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
<u>Internal Service Funds</u>				
Information Technology	1,826,644	1,716,299	1,671,403	1,613,004
Risk Management	6,634,748	5,798,944	7,126,295	6,893,017
Property Management	<u>4,496,335</u>	<u>4,485,223</u>	<u>4,663,124</u>	<u>3,952,909</u>
Total Internal Service Funds	12,957,727	12,000,466	13,460,822	12,458,930
<u>Special Revenue Funds</u>				
Emergency Medical	5,145,216	4,512,003	4,588,871	5,158,673
E-911 Telephone	272,932	285,444	632,354	932,305
Transportation Services	1,121,166	1,198,947	1,491,652	1,394,414
Soil & Water Conservation	<u>0</u>	<u>6,132</u>	<u>18,655</u>	<u>18,655</u>
Total Special Revenue Funds	6,539,314	6,002,526	6,731,532	7,504,047
<u>Component Units</u>				
Convention & Visitor's Bureau	1,296,842	1,296,112	1,403,500	1,443,500
Airport Authority	<u>2,428,718</u>	<u>1,978,025</u>	<u>3,045,305</u>	<u>3,821,358</u>
Total Component Units	3,725,560	3,274,137	4,448,805	5,264,858
Total Budget	23,222,601	21,277,129	24,641,159	25,227,835

FY 2011-12 ALL OTHER EXPENDITURES
Total Budget \$25,227,835



FY12 is the first year performance objectives and departmental goals will be measured, therefore, previous year's information is not available.

OTHER FUNDS - INTERNAL SERVICE

Internal Service Funds:

Information Technology: This fund is established to account for information technology operations.

	2008-2009	2009-2010	2010-11	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	505,130	552,869	595,505	514,388
Fringe Benefits	198,998	154,930	171,376	153,491
Undistributed Benefits	0	0	0	30,287
Operating Costs	844,730	978,555	815,061	839,930
Debt Service	4,696	2,120	65,861	60,126
Capital Outlay	<u>277,785</u>	<u>36,292</u>	<u>23,600</u>	<u>14,782</u>
Total	1,831,341	1,724,766	1,671,403	1,613,004
FTE Positions	11.50	11.50	11.50	10.50
<u>Revenues:</u>				
Charges for Services	2,277,285	1,606,925	1,485,654	1,183,799
Transfer In - Capital Reserve ERP	0	1,634,445		
Appropriated Retained Earnings	0	0	185,749	429,205
Sales of Assets	<u>5,678</u>	<u>9,839</u>	<u>0</u>	<u>0</u>
Total	2,282,963	3,251,209	1,671,403	1,613,004

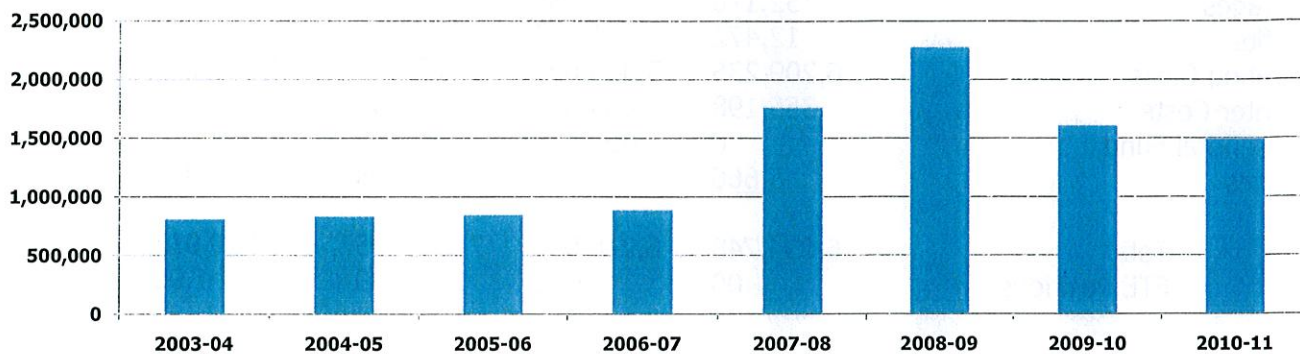
Trends and Assumptions:

Information Technology is an Internal Service Fund whose source of revenue is from operating departments based on the County Government Cost Allocation Plan (CAP) that is developed by an independent third party contractor specializing in cost allocation studies. The CAP allocates certain indirect cost to operational and staff departments. IT services and equipment are allocated through this method. The decrease in revenue in FY11 of 41% is due to the purchase of new ERP Software in FY09 and FY10. Most of the equipment in IT has been purchased and along with the new software, is expected to position IT to hold revenue increases to no more than the cost of inflation in the future to the operating departments. Fund balance was used as a source of funds to maintain a near break even expenditure/revenue ratio.

INTERNAL SERVICE REVENUE

Information Technology:

CHARGES FOR SERVICES



	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenues:</u>				
Charges for Services	2,277,285	1,606,925	1,485,654	1,183,799
Transfer In - Capital Reserve ERP	0	1,634,445		
Appropriated Retained Earnings	0	0	185,749	429,205
Sales of Assets	<u>5,678</u>	<u>9,839</u>	<u>0</u>	<u>0</u>
Total	2,282,963	3,251,209	1,671,403	1,613,004

OTHER FUNDS - INTERNAL SERVICE

Risk Management: This fund is established to account for risk management operations including all insurance activity.

	2008-2009	2009-2010	2010-11	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
Expenditures:				
Salaries & Wages	52,176	52,586	50,936	53,002
Fringe Benefits	12,472	11,536	8,715	15,208
Health Operating Costs	6,209,235	5,400,090	6,689,995	6,416,898
Wellness Center Costs	355,198	334,607	375,700	406,960
Transfer to General Fund	0	450,000	0	0
Other Expenses	<u>5,666</u>	<u>125</u>	<u>949</u>	<u>949</u>
Total	6,634,748	6,248,945	7,126,295	6,893,017
FTE Positions	1.00	1.00	1.00	1.00
Revenues:				
Employer Contributions	4,582,389	4,367,417	4,489,000	4,085,930
Nonemployer Contributions	950,143	969,391	999,127	972,677
Insurance Reimbursements	345,165	259,844	360,000	60,000
Worker's Comp Premiums	466,118	465,886	480,886	481,739
Liability & Property Insurance	170,240	146,640	168,690	168,690
Life Insurance	234,185	130,056	122,386	122,386
Appropriated Retained Earnings	<u>0</u>	<u>0</u>	<u>506,206</u>	<u>1,001,595</u>
Total	6,748,240	6,339,234	7,126,295	6,893,017

Trends and Assumptions:

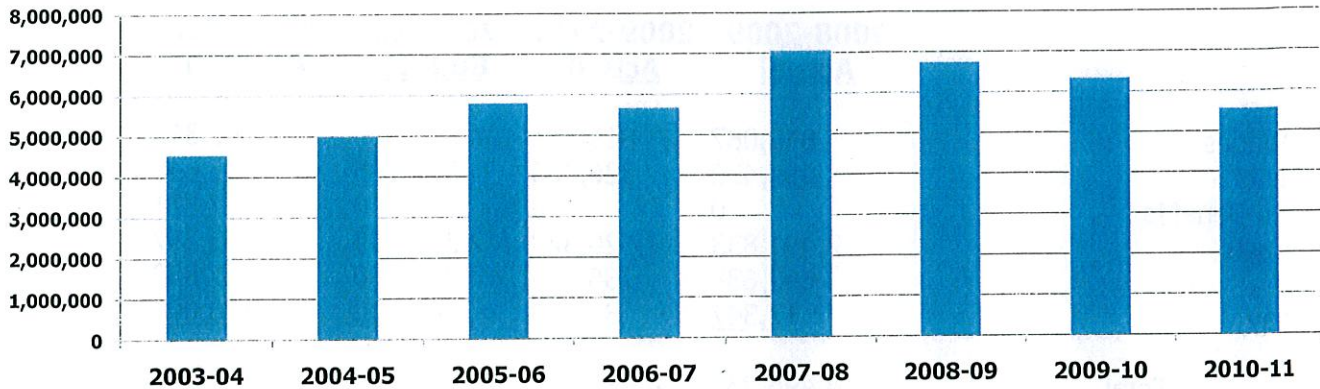
Risk Management is an Internal Service Fund used to account for and manage the County's self insured insurance program. The County maintains Health Care Insurance on a self-insured basis by collecting premiums from employees, using County appropriations for the County share of employee health insurance, negotiating contracts with health care providers, and contracts with a third party to pay claims. In addition to health insurance, the fund also accounts for Worker's Compensation premiums, Liability and Property Insurance premiums and Life Insurance premiums. Charges to departments are based on a per employee cost for all except Liability and Property insurance which is calculated on a square footage basis.

Based on recent health care experience, claims paid and the overwhelming success of the County Wellness Center, the County expects it's health care cost to rise at a same pace as the consumer price index, but less than health care cost paid for through traditional health insurance companies. In a consultant's study of the health care component of the fund, the recommendation was to raise the County portion of the premiums by 33% in order to keep the fund sound. The County chose to raise their share over a three year period. Fund Balance was used as a result of savings made in the system in previous years in addition to increase the County share by 10.5% in the FY12 budget.

INTERNAL SERVICE REVENUE

Risk Management:

CHARGES FOR SERVICES



	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenues:</u>				
Employer Contributions	4,582,389	4,367,417	4,489,000	4,085,930
Nonemployer Contributions	950,143	969,391	999,127	972,677
Insurance Reimbursements	345,165	259,844	360,000	60,000
Worker's Comp Premiums	466,118	465,886	480,886	481,739
Liability & Property Insurance	170,240	146,640	168,690	168,690
Life Insurance	234,185	130,056	122,386	122,386
Appropriated Retained Earnings	<u>0</u>	<u>0</u>	<u>506,206</u>	<u>1,001,595</u>
Total	6,748,240	6,339,234	7,126,295	6,893,017

OTHER FUNDS - INTERNAL SERVICE

Property Management: This fund is established to account for maintenance, repair, and renovation of County buildings, vehicles and equipment.

	2008-2009	2009-2010	2010-11	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	840,087	815,891	840,080	808,316
Fringe Benefits	454,430	326,866	319,195	335,645
Undistributed Benefits	0	0	0	27,811
Operating Costs	2,491,833	2,520,828	2,350,749	1,863,287
Utility Costs	692,638	736,189	748,300	747,850
Capital Outlay	<u>17,347</u>	<u>85,449</u>	<u>404,800</u>	<u>170,000</u>
Total	4,496,335	4,485,223	4,663,124	3,952,909
FTE Positions	25.00	25.00	25.00	25.00
<u>Revenues:</u>				
Charges for Services	4,296,978	4,720,247	4,095,519	3,935,808
Rental Fees	18,467	16,367	20,010	17,101
Insurance Funds	46,314	29,128	0	0
Appropriated Retained Earnings	0	0	547,595	0
Sale of Assets	<u>19,781</u>	<u>82,321</u>	<u>0</u>	<u>0</u>
Total	4,381,541	4,848,063	4,663,124	3,952,909

OTHER FUNDS - INTERNAL SERVICE

Division Summary

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Adopted
Property Management Expenditures:				
Administration	1,332,320	1,202,533	858,589	307,366
FTE Positions	3.0	2.0	2.0	2.0
Capital Outlay	17,347	85,449	404,800	170,000
FTE Positions	0.0	0.0	0.0	0.0
Maintenance	538,821	598,575	631,711	612,375
FTE Positions	8.0	8.0	8.0	8.0
Custodial	534,340	527,234	536,422	514,498
FTE Positions	12.0	12.0	12.0	12.0
Garage Services	1,380,869	1,335,243	1,483,302	1,573,009
FTE Positions	3.0	3.0	3.0	3.0
Utilities	692,638	736,189	748,300	747,850
FTE Positions	0.0	0.0	0.0	0.0
Undistributed Benefits	0	0	0	27,811
FTE Positions	0.0	0.0	0.0	0.0
Total Property Management	4,496,335	4,485,223	4,663,124	3,952,909
Total FTE Positions	26	25	25	25

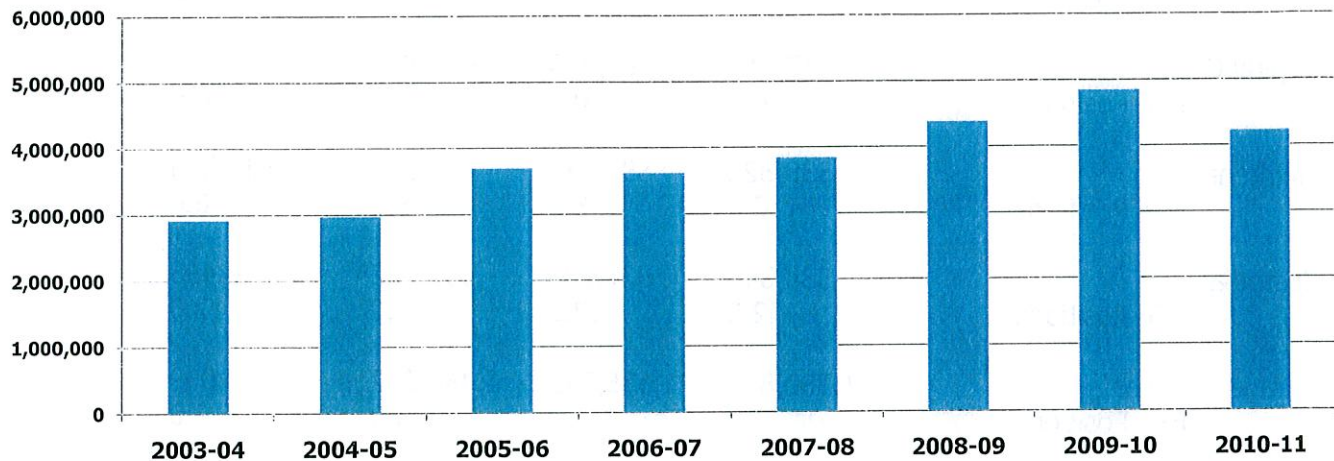
Trends & Assumptions

Property Management (PM) maintains all public buildings, vehicles, and landscaping. Their services are charged out utilizing the CAP. The economic conditions have reduced funding for maintenance and replacement of equipment based on normal replacement cycles. The affect on PM is a reduction of 8.5% over the four year period. The deepest reductions occurred in FY12 by leaving out of the budget major replacement of air conditioning equipment and fewer replacement vehicles. As the economy recovers, the PM budget will need major infusions of funds to catch up on maintenance, replacement of equipment and facilities. The Management Team has acknowledged this issue and will implement the recovery plan as soon as the financial conditions allow.

INTERNAL SERVICE REVENUE

Property Management:

CHARGES FOR SERVICES



	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenues:</u>				
Charges for Services	4,296,978	4,720,247	4,095,519	3,935,808
Rental Fees	18,467	16,367	20,010	17,101
Insurance Funds	46,314	29,128	0	0
Appropriated Retained Earnings	0	0	547,595	0
Sale of Assets	<u>19,781</u>	<u>82,321</u>	<u>0</u>	<u>0</u>
Total	4,381,541	4,848,063	4,663,124	3,952,909

OTHER FUNDS - SPECIAL REVENUE FUND

Special Revenue Funds:

Emergency Medical Services Fund: This fund is used to account for all County Emergency Medical Services funded by the \$0.02 cents Advanced Life Support Tax.

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-2012</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	2,497,276	2,543,253	2,213,845	2,333,383
Fringe Benefits	877,191	824,459	765,153	840,537
Undistributed Benefits	0	0	2,500	106,382
Operating Costs	1,036,183	995,904	1,290,373	1,537,371
Capital Outlay	<u>734,566</u>	<u>148,387</u>	<u>317,000</u>	<u>341,000</u>
Total	5,145,215	4,512,003	4,588,871	5,158,673
FTE Positions	52.00	52.00	51.00	51.00
<u>Revenues:</u>				
Adv Life Support Tax	2,852,715	2,328,988	2,292,500	2,292,500
EMS Consultant Insurance Reimb	2,621,183	2,674,028	2,000,000	2,000,000
Medicaid Cost Reimbursements	232,082	294,544	0	290,000
Other Revenues	6,540	1,645	0	0
Appropriated Fund Balance	<u>0</u>	<u>0</u>	<u>296,371</u>	<u>576,173</u>
Total	5,712,520	5,299,205	4,588,871	5,158,673

Trends and Assumptions

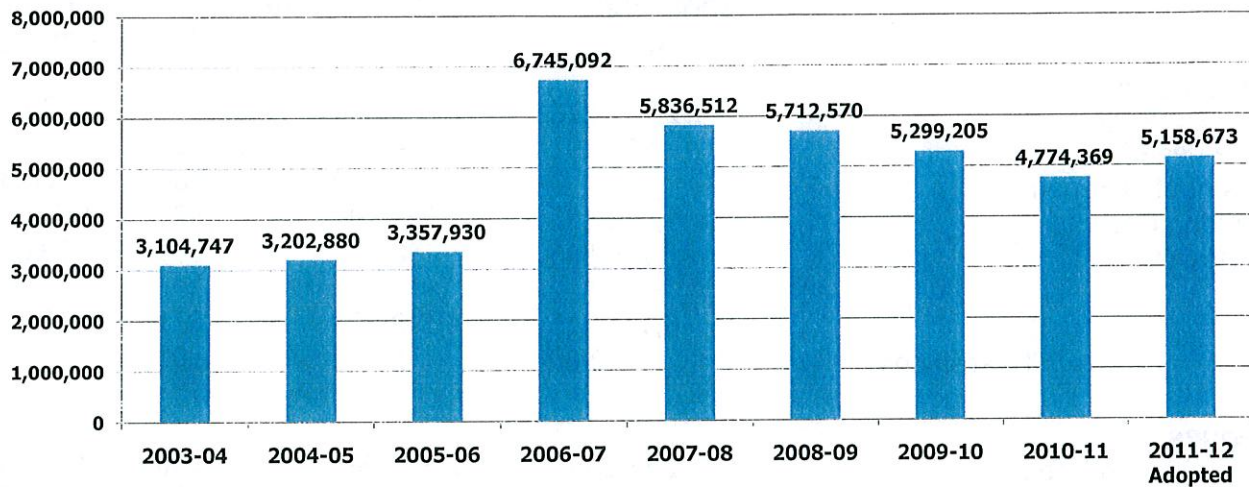
The Emergency Medical Services (EMS) Fund is used to account for the Advanced Life Support Tax (ALS) and services provided by EMS personnel and equipment. The ALS tax is assessed on all real property at a rate of \$0.02 cents per \$100 dollars of value. The funding is used to provide the most advanced level of life support to the ambulance service for the transport of individuals.

Revenue levels have remained consistent. Fund Balance was appropriated in the approved budget as a transfer to the General Fund to assist with the purchase of a new communications system to the extent the system is used by this service and consistent with State laws and regulations. Future revenues appear to be stable allowing this activity to continue to replace equipment as needed.

SPECIAL REVENUE FUND

Emergency Medical Services Fund:

CHARGES FOR SERVICES



	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenues:</u>				
Adv Life Support Tax	2,852,715	2,328,988	2,292,500	2,292,500
EMS Consultant Insurance Reimb	2,621,183	2,674,028	2,000,000	2,000,000
Medicaid Cost Reimbursements	232,082	294,544	0	290,000
Other Revenues	6,540	1,645	0	0
Appropriated Fund Balance	<u>0</u>	<u>0</u>	<u>296,371</u>	<u>576,173</u>
Total	5,712,520	5,299,205	4,588,871	5,158,673
ALS Tax Rate	0.0250	0.0200	0.0200	0.0200

OTHER FUNDS - SPECIAL REVENUE FUND

E911 Emergency Telephone Fund:

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Operating Costs	272,932	285,444	367,861	667,812
Capital Outlay	<u>0</u>	<u>0</u>	<u>264,493</u>	<u>264,493</u>
Total	272,932	285,444	632,354	932,305
FTE Positions	0.00	0.00	0.00	0.00
<u>Revenues:</u>				
E911 PSAP Revenues	632,354	632,354	632,354	375,149
Appropriated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>557,156</u>
Total	632,354	632,354	632,354	932,305

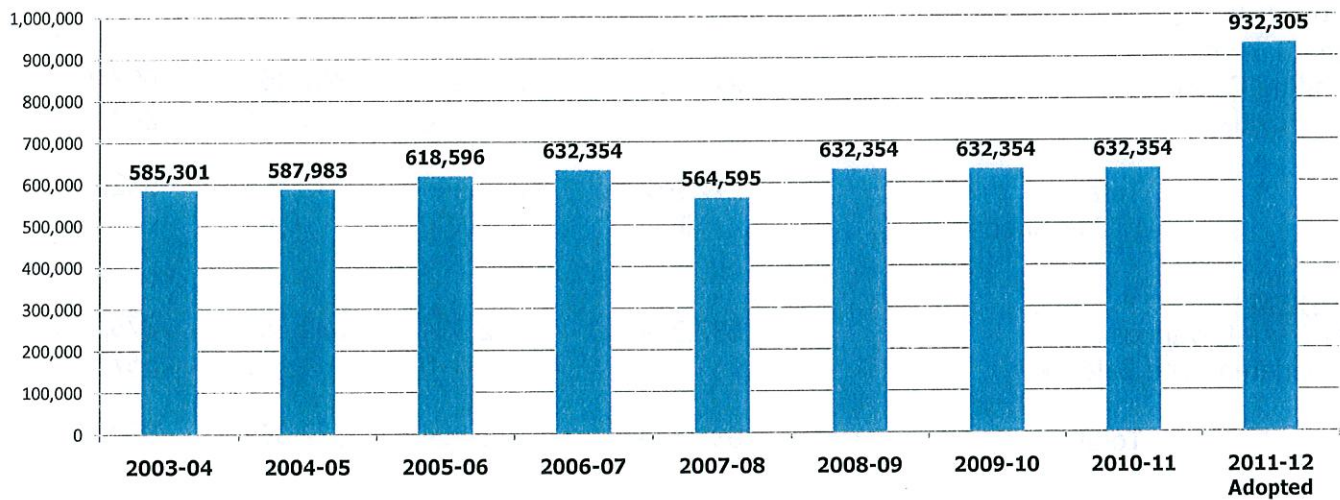
Trends and Assumptions

The E-911 Fund is used to account for revenues collected by the State and remitted back to the County for use in approved activities and equipment under State regulations. A fee is levied on all telephone customers by private telephone companies for the purpose of paying for the E-911 services. State funding was reduced in FY12 in order to cause the County to use E-911 fund balance. In addition, \$300,000 fund balance was used to help pay for the E-911 portion of a new communications system. The fund is stable and revenues in the future should return to previous FY12 levels.

SPECIAL REVENUE FUND

E911 Emergency Telephone Fund:

CHARGES FOR SERVICES



<u>Revenues:</u>	<u>2008-2009</u> <u>Actual</u>	<u>2009-2010</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-2012</u> <u>Adopted</u>
E911 PSAP Revenues	632,354	632,354	632,354	375,149
Appropriated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>557,156</u>
Total	632,354	632,354	632,354	932,305

OTHER FUNDS - SPECIAL REVENUE FUND

Soil & Water Conservation:

	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-11</u>	<u>2011-2012</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Operating Costs	0	6,132	18,655	18,655
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	0	6,132	18,655	18,655
FTE Positions	0.00	0.00	0.00	0.00
<u>Revenues:</u>				
Charges for Services	0	16,765	14,655	14,655
State Matching Grant	<u>0</u>	<u>5,613</u>	<u>4,000</u>	<u>4,000</u>
Total	0	22,378	18,655	18,655

Trends and Assumptions

This budget represents the County and State portion of the Soil and Water Conservation Board operations expense. The Soil and Water Conservation District's operating budget is a part of the General Fund. The total budget for Soil and Water Conservation for FY12 is:

Soil and Water Conservation District Board	\$18,655
Soil and Water Conservation District Operations	<u>\$260,647</u>
Total FY12 Budget	<u>\$279,302</u>

OTHER FUNDS - SPECIAL REVENUE FUND

Transportation Services Fund:

	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	562,782	582,777	582,222	543,063
Fringe Benefits	180,532	166,380	182,357	178,326
Undistributed Benefits	0	0	0	11,500
Operating Costs	258,677	407,777	475,073	409,525
Capital Outlay	<u>119,175</u>	<u>42,013</u>	<u>252,000</u>	<u>252,000</u>
Total	1,121,166	1,198,947	1,491,652	1,394,414
FTE Positions	16.50	16.50	16.50	15.50
<u>Revenues:</u>				
Charges for Services	592,789	826,035	784,853	758,803
Sale of Assets	34,560	13,680	9,000	15,000
Restricted Intergovernmental	510,315	450,775	697,799	620,611
Other	<u>169</u>	<u>70</u>	<u>0</u>	<u>0</u>
Total	1,137,833	1,290,560	1,491,652	1,394,414

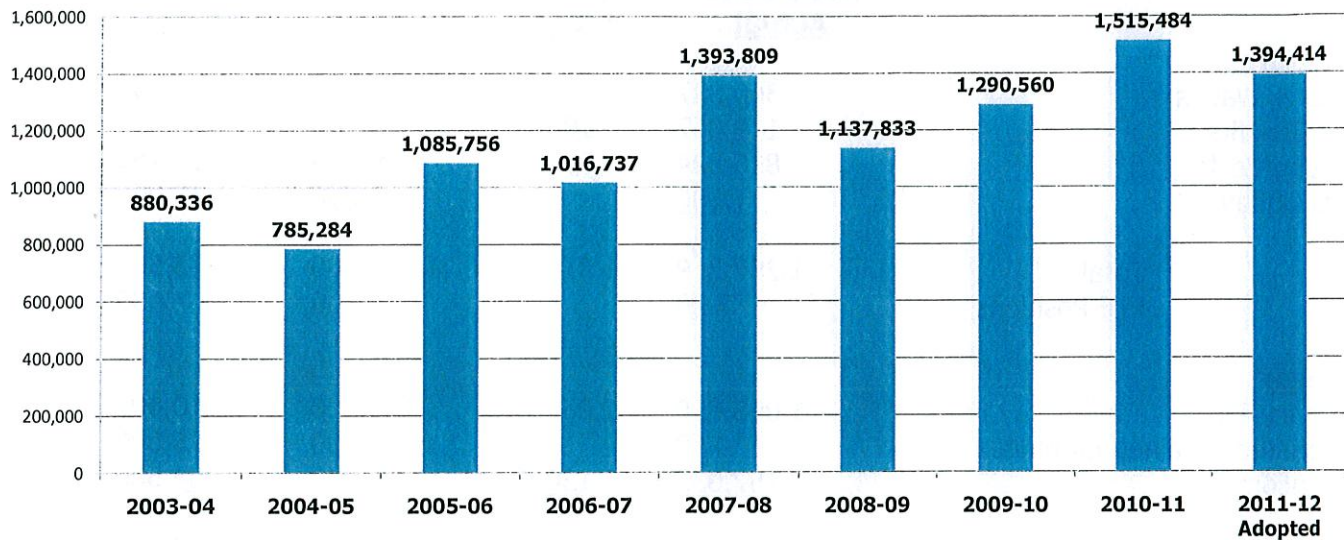
Trends and Assumptions

The Transportation Services (TS) Fund was established to account for Federal and Local funds provided for transportation of individuals who do not have a means of transportation to medical facilities, shopping facilities, etc. The program is funded through charges for services to riders and a Federal grant. Riders pay 54% of the costs and the grant and sale of vehicles pay for 46%. The program has been stable and has grown with ridership over the last several years. At the beginning of FY12, the overall management of the program was placed in the Department of Social Services to better manage and utilize program assets.

SPECIAL REVENUE FUND

Transportation Services Fund:

CHARGES FOR SERVICES



	2008-2009 <u>Actual</u>	2009-2010 <u>Actual</u>	2010-11 <u>Budget</u>	2011-2012 <u>Adopted</u>
<u>Revenues:</u>				
Charges for Services	592,789	826,035	784,853	758,803
Sale of Assets	34,560	13,680	9,000	15,000
Restricted Intergovernmental	510,315	450,775	697,799	620,611
Other	<u>169</u>	<u>70</u>	<u>0</u>	<u>0</u>
Total	1,137,833	1,290,560	1,491,652	1,394,414

OTHER FUNDS - COMPONENT UNITS

Component Units: Moore County budgets for two component units:

Convention & Visitor's Bureau:

	<u>2008-2009</u> <u>Actual</u>	<u>2009-2010</u> <u>Actual</u>	<u>2010-11</u> <u>Budget</u>	<u>2011-2012</u> <u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	360,327	361,400	359,370	372,490
Fringe Benefits	119,067	100,207	105,986	110,860
Operating Costs	816,324	853,127	929,144	950,150
Capital Outlay	<u>1,500</u>	<u>0</u>	<u>9,000</u>	<u>10,000</u>
Total	1,297,219	1,314,734	1,403,500	1,443,500
FTE Positions	7.00	7.00	7.00	7.00
<u>Revenues:</u>				
Occupancy Tax	1,098,910	1,063,286	1,145,500	1,210,000
Appropriated Retained Earnings	0	0	25,000	25,000
Other Income	<u>157,032</u>	<u>130,983</u>	<u>233,000</u>	<u>208,500</u>
Total	1,255,941	1,194,269	1,403,500	1,443,500

Trends and Assumptions

The Moore County Convention and Visitor's Bureau was created by the North Carolina General Assembly to provide governance of the Occupancy Tax. The CVB has an appointed Board and receives accounting and budget services from the County for a fee. The CVB is included in the Comprehensive Annual Financial Report and is included in the County annual budget as a component unit.

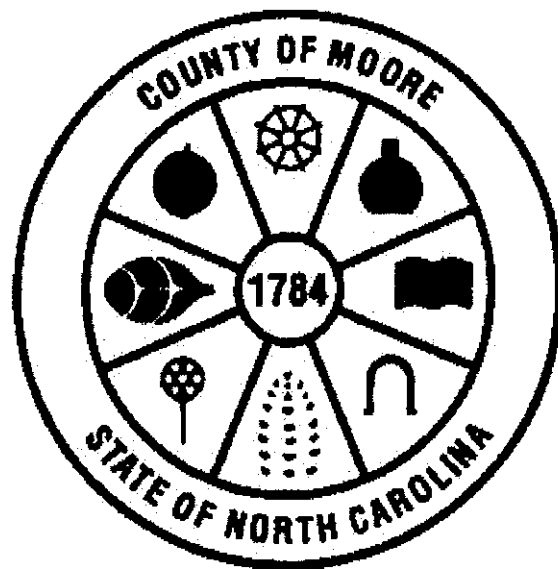
OTHER FUNDS - COMPONENT UNITS

Airport Authority:

	2008-2009	2009-2010	2010-11	2011-2012
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Adopted</u>
<u>Expenditures:</u>				
Salaries & Wages	565,518	453,898	532,245	516,154
Fringe Benefits	202,093	138,102	111,935	114,118
Operating Costs	1,366,450	1,386,023	2,184,125	2,831,419
Debt Service	0	87,579	172,000	173,000
Capital Outlay	<u>275,503</u>	<u>45,000</u>	<u>45,000</u>	<u>186,667</u>
Total	2,409,565	2,110,602	3,045,305	3,821,358
FTE Positions	24.00	22.00	22.00	21.00
<u>Revenues:</u>				
Charges for Services	1,869,798	1,639,844	2,364,710	2,974,241
Rental	321,803	341,120	391,200	383,136
Interest	13,798	6,182	8,000	8,000
Transfers In	142,704	151,086	150,493	167,246
Appropriated Retained Earnings	0	0	123,402	281,235
Other	0	7,726	7,500	7,500
Capital Contributions	<u>314,130</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,662,234	2,145,959	3,045,305	3,821,358

Trends and Assumptions

Moore County Airport is owned by Moore County and governed by an Airport Authority appointed by the Board of Commissioners. The County does not subsidize the airport financially, but provides accounting services for a fee. The airport is reported as a component unit in the Comprehensive Annual Financial Report and is included in the County annual budget.



CAPITAL IMPROVEMENT PROGRAM FY 2013 TO FY 2023

CAPITAL BUDGET PROCESS

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by the Budget Office. In December of each year, and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes adjustments and adds an additional year. Revenues are matched to projects and forecast for debt financing versus pay-as-you-go are completed. After the County Managers review, the Board of Commissioners reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote, but acknowledges it as a planning tool for future years.

In order to be included in the CIP, a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP with the exception of vehicles. All vehicle purchases are made a part of the CIP. Although as a unit they do not meet the criteria, the quantities purchased and resources needed to keep the fleet modern is significant.

CAPITAL RESERVE FUNDS

Capital Reserve Fund for Governmental Projects (CRGP)

The CRGP is a fund used to accumulate and fund CIP projects for non-enterprise funds. This fund transfers appropriations to the approved projects as needed. The source of funding for the CRGP are appropriations from the General Fund balance, and savings from previously authorized projects. Currently there are no approved projects and the estimated fund balance is \$7,718,586.

Capital Reserve Fund for Enterprise Fund Projects (CREP)

The CREP is a fund used to accumulate and fund CIP projects for enterprise funds. The source of revenue for the fund is transfers from the Utility Fund and savings from previously authorized projects. Currently there are no authorized projects and the estimated fund balance is \$2,944,046.

Capital Reserve Fund for Debt Service (CRDS)

The CRDS is a fund used to accumulate and transfer to the appropriate debt service account, funds to pay new debt service principle and interest on non-enterprise CIP projects. The sources of funding for the CRDS are appropriations from the General Fund balance. The estimated fund balance of the CRDS is \$6,248,783.

CAPITAL IMPROVEMENT PROGRAM FY 2013 TO FY 2023

SUMMARY OF MAJOR CAPITAL PROJECTS

Utilities

- *The expansion and upgrade of the Water Pollution Control Plant (WPCP) began in previous fiscal years. In FY12 we are receiving bids and will begin construction. The project is financed by a loan from the State Clean Water Fund. The CIP shows a three year construction period and the County will draw loan funds down over FY13 and FY14. The total project is budgeted at \$23,074,667.**
- *There are a number of other projects scheduled for FY13 and beyond including an additional water source for the Seven Lakes Community (\$1.8 million), a Gravity Sewer Connection for the Town of Vass (\$1.2 million), new wells, line extensions for new services, and generators for back up power (\$900,000).**

Public Safety

- *A new Detention Center and Public Safety Complex begun in FY11, is under construction. The project will be a modern facility for holding prisoners with increased capacity. In addition, the public safety portion will house the Sheriff's Department, E-911 Communications and other Public Safety operations. The project was funded with the sale of Limited Obligation Bonds (LOB). The remaining \$12,762,000 of the project will be appropriated in FY13.**
- *Replacement Ambulances are also budgeted for in the CIP for each year. The units must be maintained and up to date for the newest medical innovations and ancillary equipment. Every fourth year, the CIP account is increased to purchase an additional cab and chassis.**

General Government

- *A new Governmental Center is planned to begin construction in FY14. Much of the planning has been completed. The estimated cost is \$10,065,000 and it is anticipated the funding for the project will be a mixture of bonds and pay-as-you-go appropriations. The recession may cause this project to be reset in a fiscal year further into the future.**
- *The replacement of the operational vehicle fleet is planned in segments based on several factors such as age of the vehicle, miles driven, reliability, function and cost to replace. With the current economy, the County has not purchased vehicles on the schedule published in the CIP. Thus, the FY14 CIP includes additional funding to begin to make up the previous years shortfall.**

Cultural and Recreational

- *There are no expenditures scheduled for Cultural and Recreational in FY13. There is one project, however, scheduled for FY15. The County wants to add land for the establishment of a County-Wide Parks Facility. The project would begin in FY15 and continue into FY16 for the purchase of the real property only.**

CAPITAL IMPROVEMENT PROGRAM FY 2013 TO FY 2023

Education-Community College

*CIP projects for the Moore County Public School (MCPS) system and the Sandhills Community College (SCC) are managed by the respective systems that have independent boards. The County provides funding, usually through bonds, for the CIP expenditures. The systems draw down the funding as needed for the construction. The MCPS have CIP projects in three phases. Phase I will be complete by the end of FY12. If there are remaining funds from the initial bond issue, they will complete other projects from Phase II or III on a priority basis. Phase II and III have not been approved or funded by the County.

*The SCC does not have a large project planned at this time. There is a small amount of funding in each year for major repair and renovations to the campus complex.

RELATIONSHIP TO THE ANNUAL OPERATING BUDGET

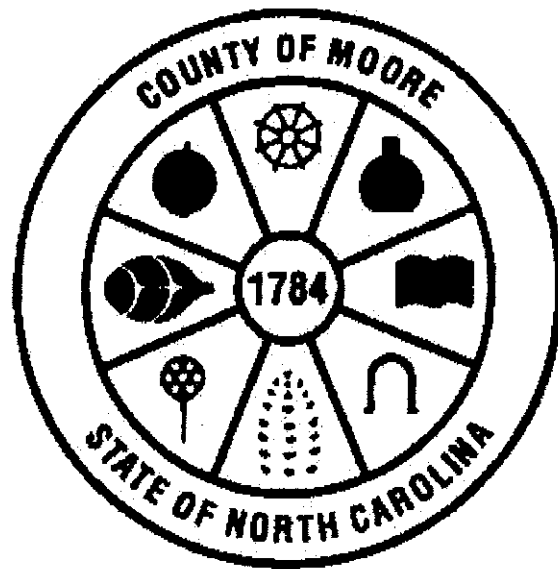
Some CIP projects will save funding in future years through lowered operational costs. Other CIP projects may incur additional costs in the future because it is an additional service offered to the public and must be maintained, repaired, and renovated. The project may also be funded with bonds and, therefore be subject to future debt service appropriations. Still, other projects will generate revenue by providing a service which is paid for by the public, such as enterprise fund infrastructure additions. Therefore, much care is taken to know the future financial impacts of CIP projects.

The estimated impact of CIP projects on the FY12 operating budget is \$15,868,403. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY12 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY12 operating budget:

*Water Pollution Control Plant	\$255,000
*Public Utilities	\$869,000
*East Moore Water District	\$45,000
*Airport	\$170,000
*Information Technology	\$14,000
*Property Management	\$170,000
*Debt Service	<u>\$14,345,403</u>
	\$15,868,403

The completion of the Public Safety and Detention Center will add additional operational costs to the budget in future years. Because of energy savings, maintenance savings and operational efficiencies, the additional costs are not expected to be material to the Public Safety operating budget. The modernized and expanded Water Pollution Control Plant is expected to be less expensive to operate and have additional capacity for new customers. Therefore, by reducing operating costs and generating new customers, the plant is not expected to have a negative operational cost impact on the Water Pollution Control Plant budget.

The Public Schools and Community College projects have a direct affect on the County operating budget. However, since the County makes a single line item appropriation for current expense and one for capital outlay to both institutions, the County does not know the exact impact on future years of the CIP program. In the past, other operational costs such as salaries and wages, additional students and new technology have more heavily impacted the operational budget than the CIP program.



MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME		Cost Breakdown / Revenue Sources										Cost / Revenues FY13 - FY 23	
													FY18-23	
1	Water Pollution Control Plant	Complete rehabilitation and expansion of the Moore County Regional WPCP	Cost Breakdown	PLANNING										\$0
				ENGINEERING / ARCHITECT	\$452,333	\$452,334								\$0
				LAND PURCHASE										\$0
				CONSTRUCTION	\$10,300,000	\$10,300,000								\$0
				OTHER	\$1,570,000									\$20,600,000
				TOTAL	\$12,322,333	\$10,752,334	\$0							\$1,570,000
			Revenue Sources	GRANT										\$23,074,667
				UTILITY REVENUE										\$0
				FEES										\$0
				CAPITAL RESERVE										\$0
				GENERAL FUND REVENUE										\$0
				BONDS										\$0
				UTILITY RESERVE										\$0
				OTHER	\$12,322,333	\$10,752,334								\$0
				TOTAL	\$12,322,333	\$10,752,334	\$0							\$23,074,667
2	Seven Lakes Water	Additional Water Source for Seven Lakes	Cost Breakdown	PLANNING										\$0
				ENGINEERING / ARCHITECT										\$0
				LAND PURCHASE										\$0
				CONSTRUCTION	\$1,800,000									\$0
				OTHER										\$1,800,000
				TOTAL	\$1,800,000	\$0								\$1,800,000
			Revenue Sources	GRANT										\$0
				UTILITY REVENUE										\$0
				FEES										\$0
				CAPITAL RESERVE										\$0
				GENERAL FUND REVENUE										\$0
				BONDS										\$0
				UTILITY RESERVE	\$1,800,000									\$1,800,000
				OTHER										\$0
				TOTAL	\$1,800,000	\$0								\$1,800,000
3	Vass Graviety Sewer	Phase II-install Graviety Sewer Lines In Vass	Cost Breakdown	PLANNING										\$0
				ENGINEERING / ARCHITECT										\$0
				LAND PURCHASE										\$0
				CONSTRUCTION	\$1,200,000									\$0
				OTHER										\$1,200,000
				TOTAL	\$1,200,000	\$0								\$1,200,000
			Revenue Sources	GRANT										\$0
				UTILITY REVENUE										\$0
				FEES										\$0
				CAPITAL RESERVE										\$0
				GENERAL FUND REVENUE										\$0
				BONDS										\$0
				UTILITY RESERVE										\$0
				OTHER	\$1,200,000									\$1,200,000
				TOTAL	\$1,200,000	\$0								\$1,200,000
4	New Wells	Drill new wells to increase production	Cost Breakdown	PLANNING										\$0
				ENGINEERING / ARCHITECT										\$0
				LAND PURCHASE										\$0
				CONSTRUCTION	\$500,000									\$0
				OTHER										\$1,000,000
				TOTAL	\$500,000	\$0								\$1,000,000
			Revenue Sources	GRANT										\$0
				UTILITY REVENUE										\$0
				FEES										\$0
				CAPITAL RESERVE										\$0
				GENERAL FUND REVENUE										\$0
				BONDS										\$0
				UTILITY RESERVE										\$0
				OTHER	\$500,000									\$0
				TOTAL	\$500,000	\$0								\$1,000,000
				OTHER										\$0
				TOTAL	\$500,000	\$0								\$1,000,000

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL																
PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources										FY18-23	Cost / Revenues FY13 - FY 23			
5	Line Extensions	General Extension Of Services	Cost Breakdown	PLANNING									\$0	\$0		
				ENGINEERING / ARCHITECT										\$0	\$0	
	LAND PURCHASE													\$0	\$0	
	CONSTRUCTION			\$200,000	\$200,000							\$200,000	\$200,000	\$1,300,000	\$2,300,000	
	OTHER													\$0	\$0	
	TOTAL			\$200,000	\$200,000							\$200,000	\$200,000	\$1,300,000	\$2,300,000	
	GRANT														\$0	\$0
	UTILITY REVENUE			\$200,000	\$200,000							\$200,000	\$200,000	\$1,300,000	\$2,300,000	
	FEES														\$0	\$0
	CAPITAL RESERVE														\$0	\$0
6	Generators	Generators for Lift Stations and P U Admin.	Cost Breakdown	ENGINEERING / ARCHITECT										\$0	\$0	
				LAND PURCHASE												\$0
	CONSTRUCTION														\$0	\$0
	OTHER			\$200,000	\$200,000							\$200,000	\$200,000	\$0	\$600,000	
	TOTAL			\$200,000	\$200,000	\$0					\$200,000	\$200,000	\$0	\$600,000		
	GRANT													\$0	\$0	
	UTILITY REVENUE			\$200,000	\$200,000						\$200,000	\$200,000	\$0	\$600,000		
	FEES													\$0	\$0	
	CAPITAL RESERVE													\$0	\$0	
	GENERAL FUND REVENUE													\$0	\$0	
	Generators for Lift Stations and P U Admin.	Revenue Sources	Revenue Sources	BONDS										\$0	\$0	
				UTILITY RESERVE												\$0
	OTHER														\$0	\$0
	TOTAL			\$200,000	\$200,000	\$0					\$200,000	\$200,000	\$0	\$600,000		
	PLANNING													\$0	\$0	
	ENGINEERING / ARCHITECT													\$0	\$0	
	LAND PURCHASE													\$0	\$0	
	CONSTRUCTION													\$0	\$0	
	OTHER			\$200,000	\$200,000						\$200,000	\$200,000	\$0	\$600,000		
	TOTAL			\$200,000	\$200,000	\$0					\$200,000	\$200,000	\$0	\$600,000		
	UTILITIES SUBTOTAL	Cost Breakdown	Cost Breakdown	PLANNING		\$0	\$0						\$0	\$0		
				ENGINEERING / ARCHITECT		\$452,333	\$452,334					\$0	\$0	\$904,667	\$0	
	LAND PURCHASE				\$0	\$0					\$0	\$0	\$0	\$0		
	CONSTRUCTION			\$14,000,000	\$10,500,000					\$700,000	\$200,000	\$200,000	\$1,300,000	\$26,900,000		
	OTHER			\$1,770,000	\$0					\$200,000	\$0	\$200,000	\$0	\$2,170,000		
	TOTAL			\$16,222,333	\$10,952,334					\$700,000	\$400,000	\$400,000	\$1,300,000	\$29,974,667		
	GRANT			\$0	\$0					\$0	\$0	\$0	\$0	\$0	\$0	
	UTILITY REVENUE			\$900,000	\$200,000					\$700,000	\$400,000	\$400,000	\$1,300,000	\$3,900,000		
	FEES			\$0	\$0					\$0	\$0	\$0	\$0	\$0	\$0	
	CAPITAL RESERVE			\$0	\$0					\$0	\$0	\$0	\$0	\$0	\$0	
	UTILITIES SUBTOTAL	Revenue Sources	Revenue Sources	GENERAL FUND REVENUE		\$0	\$0					\$0	\$0	\$0	\$0	
				BONDS		\$1,800,000	\$0					\$0	\$0	\$0	\$0	\$1,800,000
	UTILITY RESERVE			\$0	\$0					\$0	\$0	\$0	\$0	\$0	\$1,800,000	\$0
	OTHER			\$13,522,333	\$10,752,334					\$0	\$0	\$0	\$0	\$0	\$24,274,667	\$0
	TOTAL			\$16,222,333	\$10,952,334					\$700,000	\$400,000	\$400,000	\$1,300,000	\$29,974,667	\$0	
	PLANNING													\$0	\$0	
	ENGINEERING / ARCHITECT													\$0	\$0	
	LAND PURCHASE													\$0	\$0	
	CONSTRUCTION													\$0	\$0	
	OTHER													\$0	\$0	

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL														
PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources										FY18-23	Cost / Revenues FY13 - FY 23	
		FY13	FY14	FY15	FY16	FY17								
7	New Detention Center and Public Safety Complex	Cost Breakdown	PLANNING										\$0	\$0
			ENGINEERING / ARCHITECT	\$150,000									\$0	\$150,000
			LAND PURCHASE										\$0	\$0
			CONSTRUCTION	\$12,612,000									\$0	\$12,612,000
			OTHER										\$0	\$0
			TOTAL	\$12,762,000	\$0	\$0	\$0	\$0					\$0	\$12,762,000
	Revenue Sources	GRANT										\$0	\$0	
		UTILITY REVENUE										\$0	\$0	
		FEES										\$0	\$0	
		CAPITAL RESERVE										\$0	\$0	
		GENERAL FUND REVENUE										\$0	\$0	
8	Replacement Ambulance	Cost Breakdown	BONDS	\$12,762,000								\$0	\$12,762,000	
			UTILITY RESERVE										\$0	\$0
			OTHER										\$0	\$0
			TOTAL	\$12,762,000	\$0	\$0	\$0	\$0					\$0	\$12,762,000
			PLANNING										\$0	\$0
			ENGINEERING / ARCHITECT										\$0	\$0
	Systematic Replacement of Ambulance Vehicles	Revenue Sources	LAND PURCHASE										\$0	\$0
			CONSTRUCTION										\$0	\$0
			OTHER	\$175,000	\$280,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,300,000	\$2,355,000	
			TOTAL	\$175,000	\$280,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,300,000	\$2,355,000	
			GRANT										\$0	\$0
9	Multi-Unit EMS Base	Cost Breakdown	FEES										\$0	\$0
			UTILITY REVENUE										\$0	\$0
			CAPITAL RESERVE										\$0	\$0
			GENERAL FUND REVENUE										\$0	\$0
			BONDS										\$0	\$0
			UTILITY RESERVE										\$0	\$0
	Build a Multi-Unit EMS Base (SP-HW-22)	Revenue Sources	OTHER										\$0	\$0
			TOTAL	\$175,000	\$280,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,300,000	\$2,355,000	
			GRANT										\$0	\$0
			UTILITY REVENUE										\$0	\$0
			FEES										\$0	\$0
10	Seven Lakes EMS Base	Cost Breakdown	CAPITAL RESERVE										\$0	\$0
			GENERAL FUND REVENUE										\$0	\$0
			BONDS										\$0	\$0
			UTILITY RESERVE										\$0	\$0
			OTHER										\$0	\$0
			TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
	Construction of a joint use facility at Seven Lakes	Revenue Sources	PLANNING										\$0	\$0
			ENGINEERING / ARCHITECT										\$0	\$0
			LAND PURCHASE										\$0	\$0
			CONSTRUCTION										\$500,000	\$500,000
			OTHER										\$0	\$0

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL												
PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources										
		FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23				
11	New Communications System	Cost Breakdown	PLANNING								\$0	\$0
			ENGINEERING / ARCHITECT							\$0	\$0	
	Purchase Cardiac Monitors	Revenue Sources	LAND PURCHASE							\$0	\$0	
			CONSTRUCTION							\$0	\$0	
			OTHER		\$400,000				\$450,000	\$850,000	\$850,000	
			TOTAL	\$0	\$400,000	\$0	\$0	\$450,000	\$850,000	\$850,000		
			GRANT						\$0	\$0		
			UTILITY REVENUE						\$0	\$0		
			FEES						\$0	\$0		
			CAPITAL RESERVE						\$0	\$0		
			GENERAL FUND REVENUE						\$0	\$0		
			BONDS						\$0	\$0		
			UTILITY RESERVE						\$0	\$0		
			OTHER		\$400,000				\$0	\$0		
			TOTAL	\$0	\$400,000	\$0	\$0	\$450,000	\$850,000	\$850,000		
12	911 microwave system extension	Cost Breakdown	PLANNING								\$0	\$0
			ENGINEERING / ARCHITECT							\$0	\$0	
	Extend the 911 microwave system from Carthage to Robbins	Revenue Sources	LAND PURCHASE							\$0	\$0	
			CONSTRUCTION	\$250,000						\$0	\$250,000	
			OTHER							\$0	\$0	
			TOTAL	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	
			GRANT							\$0	\$0	
			UTILITY REVENUE							\$0	\$0	
			FEES							\$0	\$0	
			CAPITAL RESERVE							\$0	\$0	
			GENERAL FUND REVENUE							\$0	\$0	
			BONDS							\$0	\$0	
			UTILITY RESERVE							\$0	\$0	
			OTHER	\$250,000					\$0	\$0	\$250,000	
			TOTAL	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	
13	New EMS Base	Cost Breakdown	PLANNING								\$0	\$0
			ENGINEERING / ARCHITECT							\$0	\$0	
	New Base located in the Craines Creek/Woodlake Area	Revenue Sources	LAND PURCHASE							\$0	\$0	
			CONSTRUCTION		\$150,000					\$300,000	\$300,000	
			OTHER							\$0	\$0	
			TOTAL	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$300,000	\$300,000	
			GRANT							\$0	\$0	
			UTILITY REVENUE							\$0	\$0	
			FEES							\$0	\$0	
			CAPITAL RESERVE							\$0	\$0	
			GENERAL FUND REVENUE							\$0	\$0	
			BONDS							\$0	\$0	
			UTILITY RESERVE							\$0	\$0	
			OTHER		\$150,000	\$150,000				\$300,000	\$300,000	
			TOTAL	\$0	\$150,000	\$150,000	\$0	\$0	\$0	\$300,000	\$300,000	
14	Special Operations Truck (SOT)	Cost Breakdown	PLANNING								\$0	\$0
			ENGINEERING / ARCHITECT							\$0	\$0	
	Replacement of SOT	Revenue Sources	LAND PURCHASE							\$0	\$0	
			CONSTRUCTION							\$0	\$0	
			OTHER			\$100,000				\$100,000	\$100,000	
			TOTAL	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$100,000	
			GRANT							\$0	\$0	
			UTILITY REVENUE							\$0	\$0	
			FEES							\$0	\$0	
			CAPITAL RESERVE							\$0	\$0	
			GENERAL FUND REVENUE			\$100,000				\$100,000	\$100,000	
			BONDS							\$0	\$0	
			UTILITY RESERVE							\$0	\$0	
			OTHER							\$0	\$0	
			TOTAL	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$100,000	

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources						FY17	FY18-23	Cost / Revenues FY13 - FY 23
		FY13	FY14	FY15	FY16	FY17	FY18-23			
PUBLIC SAFETY SUBTOTAL	Cost Breakdown	PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		ENGINEERING / ARCHITECT	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
		LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		CONSTRUCTION	\$12,862,000	\$150,000	\$150,000	\$500,000	\$500,000	\$500,000	\$500,000	\$14,662,000
		OTHER	\$175,000	\$680,000	\$300,000	\$200,000	\$1,750,000	\$200,000	\$1,750,000	\$3,305,000
	Revenue Sources	TOTAL	\$13,187,000	\$830,000	\$450,000	\$780,000	\$2,250,000	\$700,000	\$2,250,000	\$18,197,000
		GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		GENERAL FUND REVENUE	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
		BONDS	\$12,762,000	\$0	\$0	\$0	\$0	\$0	\$0	\$12,762,000
		UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		OTHER	\$425,000	\$830,000	\$350,000	\$700,000	\$2,250,000	\$700,000	\$2,250,000	\$6,255,000
		TOTAL	\$13,187,000	\$830,000	\$450,000	\$700,000	\$2,250,000	\$700,000	\$2,250,000	\$18,117,000

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL										
PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources								
		FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23		
15	New General Government Bldg.	Cost Breakdown	PLANNING						\$0	\$0
			ENGINEERING / ARCHITECT		\$105,000				\$0	\$105,000
			LAND PURCHASE						\$0	\$0
			CONSTRUCTION		\$3,200,000		\$3,200,000		\$0	\$9,600,000
			OTHER		\$350,000		\$350,000		\$0	\$350,000
	New general government Center to consolidate numerous smaller buildings currently in use	Revenue Sources	TOTAL	\$0	\$3,305,000	\$3,550,000	\$3,200,000	\$0	\$0	\$10,065,000
			GRANT						\$0	\$0
			UTILITY REVENUE						\$0	\$0
			FEES						\$0	\$0
			CAPITAL RESERVE						\$0	\$0
			GENERAL FUND REVENUE						\$0	\$0
			BONDS		\$3,305,000	\$3,550,000	\$3,200,000		\$0	\$10,065,000
			UTILITY RESERVE						\$0	\$0
			OTHER						\$0	\$0
			TOTAL	\$0	\$3,305,000	\$3,550,000	\$3,200,000	\$0	\$0	\$10,065,000
16	Additional Court Space	Cost Breakdown	PLANNING						\$0	\$0
			ENGINEERING / ARCHITECT		\$50,000				\$0	\$50,000
			LAND PURCHASE						\$0	\$0
			CONSTRUCTION			\$350,000			\$0	\$350,000
			OTHER						\$0	\$0
	Renovate Lower Floor to add new Courtrooms	Revenue Sources	TOTAL	\$0	\$50,000	\$350,000	\$0	\$0	\$0	\$400,000
			GRANT						\$0	\$0
			UTILITY REVENUE						\$0	\$0
			FEES						\$0	\$0
			CAPITAL RESERVE						\$0	\$0
			GENERAL FUND REVENUE		\$50,000	\$350,000			\$0	\$350,000
			BONDS						\$0	\$50,000
			UTILITY RESERVE						\$0	\$0
			OTHER						\$0	\$0
			TOTAL	\$0	\$50,000	\$350,000	\$0	\$0	\$0	\$400,000
17	Aerial Digital Photo	Cost Breakdown	PLANNING						\$0	\$0
			ENGINEERING / ARCHITECT						\$0	\$0
			LAND PURCHASE						\$0	\$0
			CONSTRUCTION						\$0	\$0
			OTHER		\$150,000				\$300,000	\$450,000
	Update of aerial digital photography used by County Departments and the public	Revenue Sources	TOTAL	\$0	\$150,000	\$0	\$0	\$0	\$300,000	\$450,000
			GRANT						\$0	\$0
			UTILITY REVENUE						\$0	\$0
			FEES						\$0	\$0
			CAPITAL RESERVE						\$0	\$0
			GENERAL FUND REVENUE						\$0	\$0
			BONDS						\$0	\$0
			UTILITY RESERVE						\$0	\$0
			OTHER		\$150,000				\$300,000	\$450,000
			TOTAL	\$0	\$150,000	\$0	\$0	\$0	\$300,000	\$450,000
18	Vehicles	Cost Breakdown	PLANNING						\$0	\$0
			ENGINEERING / ARCHITECT						\$0	\$0
			LAND PURCHASE						\$0	\$0
			CONSTRUCTION						\$0	\$0
			OTHER	\$505,000	\$959,500	\$529,000	\$577,000	\$310,500	\$2,848,750	\$5,729,750
	Replacement of Fleet Vehicles	Revenue Sources	TOTAL	\$505,000	\$959,500	\$529,000	\$577,000	\$310,500	\$2,848,750	\$5,729,750
			GRANT						\$0	\$0
			UTILITY REVENUE						\$0	\$0
			FEES						\$0	\$0
			CAPITAL RESERVE						\$0	\$0
			GENERAL FUND REVENUE	\$505,000	\$959,500	\$529,000	\$577,000	\$310,500	\$2,348,750	\$5,229,750
			BONDS						\$0	\$0
			UTILITY RESERVE						\$0	\$0
			OTHER						\$0	\$0
			TOTAL	\$505,000	\$959,500	\$529,000	\$577,000	\$310,500	\$2,348,750	\$5,229,750

PROJECT NUMBER	MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL											
	PROJECT NAME	Cost Breakdown / Revenue Sources				FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23
GENERAL GOVERNMENT SUBTOTAL	Cost Breakdown	PLANNING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		ENGINEERING / ARCHITECT	\$0	\$155,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		CONSTRUCTION	\$0	\$3,200,000	\$3,650,000	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$0
		OTHER	\$505,000	\$1,109,500	\$889,000	\$577,000	\$310,500	\$3,148,750	\$0	\$0	\$0	\$9,950,000
		TOTAL	\$505,000	\$4,464,500	\$4,439,000	\$3,777,000	\$310,500	\$3,148,750	\$0	\$0	\$0	\$6,539,750
		GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,644,750
		UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		CAPITAL RESERVE	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Revenue Sources	GENERAL FUND REVENUE	\$505,000	\$1,009,500	\$529,000	\$577,000	\$310,500	\$2,348,750	\$0	\$0	\$0	\$350,000
		BONDS	\$0	\$3,305,000	\$3,560,000	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$5,279,750
		UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,065,000
		OTHER	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		TOTAL	\$505,000	\$4,464,500	\$4,439,000	\$3,777,000	\$310,500	\$2,648,750	\$0	\$0	\$0	\$460,000
												\$16,144,750

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL													
PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources					FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23
19	Nature Park	Cost Breakdown	PLANNING										\$0
			ENGINEERING / ARCHITECT									\$0	
	Purchase land for a nature park	Revenue Sources	LAND PURCHASE			\$1,000,000							\$0
			CONSTRUCTION			\$100,000							\$1,000,000
			OTHER										\$0
			TOTAL	\$0	\$100,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,100,000		
			GRANT			\$500,000					\$500,000		
			UTILITY REVENUE								\$0		
			FEES								\$0		
			CAPITAL RESERVE								\$0		
			GENERAL FUND REVENUE		\$100,000	\$500,000				\$0			
			BONDS							\$0			
			UTILITY RESERVE							\$0			
			OTHER							\$0			
			TOTAL	\$0	\$100,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,100,000		
20	New Library Location	Cost Breakdown	PLANNING									\$0	
			ENGINEERING / ARCHITECT								\$0		
	Move the Library location to a future, existing, vacant building	Revenue Sources	LAND PURCHASE									\$0	
			CONSTRUCTION							\$1,000,000	\$0		
			OTHER								\$0		
			TOTAL	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000		
			GRANT								\$0		
			UTILITY REVENUE								\$0		
			FEES								\$0		
			CAPITAL RESERVE								\$0		
			GENERAL FUND REVENUE					\$1,000,000		\$0	\$1,000,000		
			BONDS								\$0		
			UTILITY RESERVE								\$0		
			OTHER								\$0		
			TOTAL	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000		
	CULTURAL AND RECREATIONAL SUBTOTAL	Cost Breakdown	PLANNING									\$0	
			ENGINEERING / ARCHITECT								\$0		
		Revenue Sources	LAND PURCHASE			\$0	\$0	\$0	\$0	\$0	\$0		
			CONSTRUCTION			\$0	\$0	\$1,000,000	\$0	\$0	\$1,000,000		
			OTHER			\$0	\$100,000	\$0	\$0	\$1,000,000	\$0		
			TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
			GRANT			\$0	\$100,000	\$1,000,000	\$0	\$1,000,000	\$2,100,000		
			UTILITY REVENUE			\$0	\$0	\$500,000	\$0	\$0	\$500,000		
			FEES			\$0	\$0	\$0	\$0	\$0	\$0		
			CAPITAL RESERVE			\$0	\$0	\$0	\$0	\$0	\$0		
			GENERAL FUND REVENUE			\$0	\$0	\$0	\$1,000,000	\$0	\$1,000,000		
			BONDS			\$0	\$100,000	\$500,000	\$0	\$0	\$600,000		
			UTILITY RESERVE			\$0	\$0	\$0	\$0	\$0	\$0		
			OTHER			\$0	\$0	\$0	\$0	\$0	\$0		
			TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL

PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources	FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23
21	Additional Space for DSS	Cost Breakdown	PLANNING						\$0
			ENGINEERING / ARCHITECT						\$0
	Renovate existing space occupied by departments who will move the new Government Center.	Revenue Sources	LAND PURCHASE						\$0
			CONSTRUCTION				\$200,000		\$200,000
			OTHER						\$0
			TOTAL	\$0	\$0	\$0	\$200,000	\$0	\$200,000
			GRANT						\$0
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE						\$0
			GENERAL FUND REVENUE				\$200,000		\$200,000
			BONDS						\$0
			UTILITY RESERVE						\$0
			OTHER						\$0
			TOTAL	\$0	\$0	\$0	\$200,000	\$0	\$200,000
22	Expand the Health Department	Cost Breakdown	PLANNING						\$0
			ENGINEERING / ARCHITECT						\$0
	Expand by approximately 3000 sq. ft.	Revenue Sources	LAND PURCHASE						\$0
			CONSTRUCTION					\$2,000,000	\$2,000,000
			OTHER						\$0
			TOTAL	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE						\$0
			GENERAL FUND REVENUE						\$0
			BONDS						\$0
			UTILITY RESERVE					\$2,000,000	\$2,000,000
			OTHER						\$0
			TOTAL	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
23	Senior Center Expansion	Cost Breakdown	PLANNING						\$0
			ENGINEERING / ARCHITECT						\$0
	Expansion into the lower level at the Senior Center	Revenue Sources	LAND PURCHASE						\$0
			CONSTRUCTION			\$180,000			\$180,000
			OTHER			\$20,000			\$20,000
			TOTAL	\$0	\$0	\$200,000	\$0	\$0	\$200,000
			GRANT						\$0
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE						\$0
			GENERAL FUND REVENUE						\$0
			BONDS						\$0
			UTILITY RESERVE						\$0
			OTHER			\$200,000			\$200,000
			TOTAL	\$0	\$0	\$200,000	\$0	\$0	\$200,000
	HUMAN SERVICES SUBTOTAL	Cost Breakdown	PLANNING						\$0
			ENGINEERING / ARCHITECT						\$0
		Revenue Sources	LAND PURCHASE						\$0
			CONSTRUCTION						\$0
			OTHER			\$180,000	\$200,000	\$2,000,000	\$2,380,000
			TOTAL	\$0	\$0	\$200,000	\$200,000	\$2,000,000	\$2,400,000
			GRANT						\$0
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE				\$200,000		\$200,000
			GENERAL FUND REVENUE						\$0
			BONDS						\$0
			UTILITY RESERVE					\$2,000,000	\$2,000,000
			OTHER			\$200,000			\$200,000
			TOTAL	\$0	\$0	\$200,000	\$200,000	\$2,000,000	\$2,400,000

PROJECT NUMBER	PROJECT NAME	MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL									
		Cost Breakdown / Revenue Sources									
		FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23			
24	Modernization	PLANNING						\$0		\$0	\$0
		ENGINEERING / ARCHITECT								\$0	\$0
	Union Pines - modernization	LAND PURCHASE								\$0	\$0
		CONSTRUCTION		\$2,300,000	\$2,300,000					\$0	\$0
		OTHER								\$0	\$4,600,000
		TOTAL	\$0	\$2,300,000	\$2,300,000	\$0	\$0			\$0	\$4,600,000
		GRANT								\$0	\$0
		UTILITY REVENUE								\$0	\$0
		FEES								\$0	\$0
		CAPITAL RESERVE								\$0	\$0
		GENERAL FUND REVENUE								\$0	\$0
25	Modernization	BONDS		\$2,300,000	\$2,300,000					\$0	\$0
		UTILITY RESERVE								\$0	\$4,600,000
	North Moore - modernization	OTHER								\$0	\$0
		TOTAL	\$0	\$2,300,000	\$2,300,000	\$0	\$0			\$0	\$4,600,000
		PLANNING								\$0	\$0
		ENGINEERING / ARCHITECT								\$0	\$0
		LAND PURCHASE								\$0	\$0
		CONSTRUCTION		\$800,000	\$800,000					\$0	\$1,600,000
		OTHER								\$0	\$0
		TOTAL	\$0	\$800,000	\$800,000	\$0	\$0			\$0	\$1,600,000
26	Modernization	GRANT								\$0	\$0
		UTILITY REVENUE								\$0	\$0
	Pinecrest - modernization	FEES								\$0	\$0
		CAPITAL RESERVE								\$0	\$0
		GENERAL FUND REVENUE								\$0	\$0
		BONDS		\$3,100,000	\$3,100,000					\$0	\$0
		UTILITY RESERVE								\$0	\$6,200,000
		OTHER								\$0	\$0
		TOTAL	\$0	\$3,100,000	\$3,100,000	\$0	\$0			\$0	\$6,200,000
		GRANT								\$0	\$0
27	Modernization	UTILITY REVENUE								\$0	\$0
		FEES								\$0	\$0
	New High School	CAPITAL RESERVE								\$0	\$0
		GENERAL FUND REVENUE								\$0	\$0
		BONDS		\$5,000,000	\$5,000,000					\$0	\$0
		UTILITY RESERVE								\$0	\$10,000,000
		OTHER								\$0	\$0
		TOTAL	\$0	\$5,000,000	\$5,000,000	\$0	\$0			\$0	\$10,000,000
		GRANT								\$0	\$0
		UTILITY REVENUE								\$0	\$0
28	Modernization	FEES								\$0	\$0
		CAPITAL RESERVE								\$0	\$0
	New high school	GENERAL FUND REVENUE								\$0	\$0
		BONDS		\$5,000,000	\$5,000,000					\$0	\$0
		UTILITY RESERVE								\$0	\$10,000,000
		OTHER								\$0	\$0
		TOTAL	\$0	\$5,000,000	\$5,000,000	\$0	\$0			\$0	\$10,000,000
		GRANT								\$0	\$0
		UTILITY REVENUE								\$0	\$0
		FEES								\$0	\$0
29	Modernization	CAPITAL RESERVE								\$0	\$0
		GENERAL FUND REVENUE								\$0	\$0
	New high school	BONDS		\$5,000,000	\$5,000,000					\$0	\$0
		UTILITY RESERVE								\$0	\$10,000,000
		OTHER								\$0	\$0
		TOTAL	\$0	\$5,000,000	\$5,000,000	\$0	\$0			\$0	\$10,000,000
		GRANT								\$0	\$0
		UTILITY REVENUE								\$0	\$0
		FEES								\$0	\$0
		CAPITAL RESERVE								\$0	\$0

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL									
PROJECT NUMBER	PROJECT NAME		Cost Breakdown / Revenue Sources						
			FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23
28	New Middle School	Cost Breakdown	PLANNING						\$0
			ENGINEERING / ARCHITECT						\$0
	New middle school - area III		LAND PURCHASE						\$0
			CONSTRUCTION						\$0
			OTHER						\$18,000,000
			TOTAL	\$0	\$0	\$0	\$0	\$0	\$18,000,000
		Revenue Sources	GRANT						\$0
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE						\$0
			GENERAL FUND REVENUE						\$0
29	New Elementary School	Cost Breakdown	BONDS						\$18,000,000
			UTILITY RESERVE						\$0
	New elementary school - area III		OTHER						\$0
			TOTAL	\$0	\$0	\$0	\$0	\$0	\$18,000,000
		Revenue Sources	GRANT						\$0
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE						\$0
			GENERAL FUND REVENUE						\$0
			BONDS						\$13,000,000
30	New Elementary School	Cost Breakdown	UTILITY RESERVE						\$0
			OTHER						\$0
	New elementary school - area I		TOTAL	\$0	\$0	\$0	\$0	\$0	\$13,000,000
		Revenue Sources	GRANT						\$0
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE						\$0
			GENERAL FUND REVENUE						\$0
			BONDS						\$13,000,000
			UTILITY RESERVE						\$0
31	Elementary Addition	Cost Breakdown	OTHER						\$0
			TOTAL	\$0	\$0	\$0	\$0	\$0	\$13,000,000
	Pinehurst elementary - addition / modernization	Revenue Sources	GRANT						\$0
			UTILITY REVENUE						\$0
			FEES						\$0
			CAPITAL RESERVE						\$0
			GENERAL FUND REVENUE						\$0
			BONDS						\$4,000,000
			UTILITY RESERVE						\$0
			OTHER						\$0

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL																	
PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources					FY13	FY14	FY15	FY16	FY17	FY18-23	Cost / Revenues FY13 - FY 23				
32	School Sewer	Cost Breakdown	PLANNING										\$0	\$0			
			ENGINEERING / ARCHITECT										\$0	\$0			
	West End elementary - sewer project	Revenue Sources	LAND PURCHASE											\$0	\$0		
			CONSTRUCTION											\$2,000,000	\$2,000,000		
			OTHER												\$0	\$0	
			TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	
			GRANT												\$0	\$0	
			UTILITY REVENUE												\$0	\$0	
			FEES												\$0	\$0	
			CAPITAL RESERVE												\$0	\$0	
			GENERAL FUND REVENUE												\$0	\$0	
			BONDS											\$2,000,000	\$2,000,000	\$2,000,000	
			UTILITY RESERVE												\$0	\$0	
			OTHER												\$0	\$0	
			TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$2,000,000	
33	Modernization	Cost Breakdown	PLANNING											\$0	\$0		
			ENGINEERING / ARCHITECT												\$0	\$0	
	Remaining school campuses - modernization	Revenue Sources	LAND PURCHASE												\$0	\$0	
			CONSTRUCTION												\$2,400,000	\$2,400,000	
			OTHER													\$0	\$0
			TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400,000	\$2,400,000	\$2,400,000	
			GRANT												\$0	\$0	
			UTILITY REVENUE												\$0	\$0	
			FEES												\$0	\$0	
			CAPITAL RESERVE												\$0	\$0	
			GENERAL FUND REVENUE												\$0	\$0	
			BONDS											\$2,400,000	\$2,400,000	\$2,400,000	
			UTILITY RESERVE												\$0	\$0	
			OTHER												\$0	\$0	
			TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,400,000	\$2,400,000	\$2,400,000	
	EDUCATION - PUBLIC SCHOOLS SUBTOTAL	Cost Breakdown	PLANNING											\$0	\$0		
			ENGINEERING / ARCHITECT												\$0	\$0	
		Revenue Sources	LAND PURCHASE												\$0	\$0	
			CONSTRUCTION		\$0	\$11,200,000	\$26,200,000	\$10,000,000	\$0	\$52,400,000	\$99,800,000	\$99,800,000					
			OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			TOTAL		\$0	\$11,200,000	\$26,200,000	\$10,000,000	\$0	\$52,400,000	\$99,800,000	\$99,800,000					
			GRANT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			UTILITY REVENUE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			FEES		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			CAPITAL RESERVE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			GENERAL FUND REVENUE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			BONDS		\$0	\$11,200,000	\$26,200,000	\$10,000,000	\$0	\$52,400,000	\$99,800,000	\$99,800,000					
			UTILITY RESERVE		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			OTHER		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
			TOTAL		\$0	\$11,200,000	\$26,200,000	\$10,000,000	\$0	\$52,400,000	\$99,800,000	\$99,800,000					

MOORE COUNTY 2013 - 2023 CAPITAL IMPROVEMENT PROJECTS (CIP) - DETAIL										
PROJECT NUMBER	PROJECT NAME	Cost Breakdown / Revenue Sources								Cost / Revenues FY13 - FY 23
		FY13	FY14	FY15	FY16	FY17	FY18-23			
34	Miscellaneous	Cost Breakdown	PLANNING	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$50,000
			ENGINEERING / ARCHITECT	\$21,129	\$21,129	\$21,129	\$21,129	\$21,129	\$0	\$105,645
	LAND PURCHASE							\$0	\$0	
	CONSTRUCTION		\$83,135	\$83,135	\$83,135	\$83,135	\$194,022	\$0	\$526,562	
	OTHER		\$10,736	\$10,736	\$10,736	\$10,736	\$10,736	\$0	\$53,680	
	TOTAL		\$125,000	\$125,000	\$125,000	\$125,000	\$235,887	\$0	\$735,887	
	GRANT							\$0	\$0	
	UTILITY REVENUE							\$0	\$0	
	FEES							\$0	\$0	
	CAPITAL RESERVE							\$0	\$0	
	GENERAL FUND REVENUE						\$0	\$0		
	BONDS	\$125,000	\$90,736	\$125,000	\$42,012	\$235,887	\$0	\$618,635		
UTILITY RESERVE						\$0	\$0			
OTHER						\$0	\$0			
TOTAL		\$125,000	\$90,736	\$125,000	\$42,012	\$235,887	\$0	\$618,635		
EDUCATION - COMMUNITY COLLEGE SUBTOTAL	Cost Breakdown	PLANNING	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$50,000	
		ENGINEERING / ARCHITECT	\$21,129	\$21,129	\$21,129	\$21,129	\$21,129	\$0	\$105,645	
		LAND PURCHASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		CONSTRUCTION	\$83,135	\$83,135	\$83,135	\$83,135	\$194,022	\$0	\$526,562	
		OTHER	\$10,736	\$10,736	\$10,736	\$10,736	\$10,736	\$0	\$53,680	
		TOTAL	\$125,000	\$125,000	\$125,000	\$125,000	\$235,887	\$0	\$735,887	
		GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		UTILITY REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		CAPITAL RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	GENERAL FUND REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	BONDS	\$125,000	\$90,736	\$125,000	\$42,012	\$235,887	\$0	\$618,635		
UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
TOTAL		\$125,000	\$90,736	\$125,000	\$42,012	\$235,887	\$0	\$618,635		
COST BREAKDOWN	COST BREAKDOWN	PLANNING	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$50,000	
		ENGINEERING / ARCHITECT	\$623,462	\$628,463	\$21,129	\$21,129	\$21,129	\$0	\$1,315,312	
		LAND PURCHASE	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	
		CONSTRUCTION	\$26,945,135	\$25,233,135	\$30,363,135	\$14,483,135	\$2,094,022	\$66,200,000	\$155,318,562	
		OTHER	\$2,460,736	\$1,800,236	\$1,419,736	\$787,736	\$721,236	\$4,898,750	\$12,088,430	
		TOTAL	\$30,039,333	\$27,671,834	\$32,814,000	\$15,382,000	\$2,846,387	\$61,098,750	\$169,852,304	
		GRANT	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000	
		UTILITY REVENUE	\$900,000	\$200,000	\$400,000	\$700,000	\$400,000	\$1,300,000	\$3,900,000	
		FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		CAPITAL RESERVE	\$0	\$0	\$350,000	\$0	\$1,200,000	\$0	\$1,550,000	
	GENERAL FUND REVENUE	\$505,000	\$1,109,500	\$1,129,000	\$577,000	\$10,500	\$2,348,750	\$5,979,750		
	BONDS	\$14,687,000	\$14,595,736	\$29,885,000	\$13,242,012	\$235,887	\$54,400,000	\$127,045,635		
UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
OTHER	\$13,947,333	\$11,732,334	\$550,000	\$700,000	\$700,000	\$2,550,000	\$30,179,667			
TOTAL	\$30,039,333	\$27,637,570	\$32,814,000	\$15,219,012	\$2,846,387	\$60,598,750	\$169,155,052			
MOORE COUNTY 2013-2023 CAPITAL IMPROVEMENT PROJECTS (CIP) EXECUTIVE SUMMARY										
COST BREAKDOWN	COST BREAKDOWN	PLANNING	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$50,000	
		ENGINEERING / ARCHITECT	\$623,462	\$628,463	\$21,129	\$21,129	\$21,129	\$0	\$1,315,312	
		LAND PURCHASE	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	
		CONSTRUCTION	\$26,945,135	\$25,233,135	\$30,363,135	\$14,483,135	\$2,094,022	\$66,200,000	\$155,318,562	
		OTHER	\$2,460,736	\$1,800,236	\$1,419,736	\$787,736	\$721,236	\$4,898,750	\$12,088,430	
		TOTAL	\$30,039,333	\$27,671,834	\$32,814,000	\$15,382,000	\$2,846,387	\$61,098,750	\$169,852,304	
		GRANT	\$0	\$0	\$500,000	\$0	\$0	\$0	\$500,000	
		UTILITY REVENUE	\$900,000	\$200,000	\$400,000	\$700,000	\$400,000	\$1,300,000	\$3,900,000	
		FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		CAPITAL RESERVE	\$0	\$0	\$350,000	\$0	\$1,200,000	\$0	\$1,550,000	
	GENERAL FUND REVENUE	\$505,000	\$1,109,500	\$1,129,000	\$577,000	\$10,500	\$2,348,750	\$5,979,750		
	BONDS	\$14,687,000	\$14,595,736	\$29,885,000	\$13,242,012	\$235,887	\$54,400,000	\$127,045,635		
UTILITY RESERVE	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
OTHER	\$13,947,333	\$11,732,334	\$550,000	\$700,000	\$700,000	\$2,550,000	\$30,179,667			
TOTAL	\$30,039,333	\$27,637,570	\$32,814,000	\$15,219,012	\$2,846,387	\$60,598,750	\$169,155,052			

GENERAL FUND DEBT SERVICE

DEBT SERVICE

Debt service expenditures in the general fund for FY 2011-2012 are as follows:

<u>Budget Summary</u>	<u>Adopted 2011-2012</u>
 <u>Bonds</u>	
Moore County Schools GO Debt Series 2003	388,565
Moore County Schools GO Debt Series 2008	2,361,425
Moore County Schools GO Debt Series 2009A	1,632,932
Moore County Schools Refunding Debt Series 2009B	1,554,998
Sandhills Community College GO Debt Series 2003	356,185
Sandhills Community College GO Debt Series 2008	590,356
Sandhills Community College GO Debt Series 2009A	556,681
Sandhills Community College Refunding Debt Series 2009B	491,052
Public Safety Detention Center (LOB)	<u>3,095,500</u>
 Total Bonds	 11,027,694
 <u>Other Obligations</u>	
Track Loader for Solid Waste	54,700
E911 Narrowbanding Project (General Fund Portion)	<u>772,000</u>
 Total Other Obligations	 826,700
 TOTAL GENERAL FUND DEBT SERVICE	 <u>11,854,394</u>

ENTERPRISE FUND DEBT SERVICE

DEBT SERVICE

Debt service expenditures in the enterprise fund for FY 2011-2012 are as follows:

<u>Budget Summary</u>	<u>Adopted 2011-2012</u>
<u>Bonds</u>	
Limited Obligation Bond - Public Utilities	660,025
USDA - East Moore Water District - Phase I	100,413
USDA - East Moore Water District - Phase II	419,028
USDA - East Moore Water District - Phase III	<u>131,250</u>
Total Bonds	1,310,715
<u>Other Obligations</u>	
Pinehurst Water	452,590
Pinehurst Lift Station	39,612
Pinehurst Cannon Park Water Tower	78,966
ARRA	<u>75,000</u>
Total Other Obligations	646,168
TOTAL ENTERPRISE FUND DEBT SERVICE	<u>1,956,883</u>

OTHER FUND DEBT SERVICE

DEBT SERVICE

Debt service expenditures in all other funds for FY 2011-2012 are as follows:

<u>Budget Summary</u>	<u>Adopted 2011-2012</u>
<u>Special Revenue Fund</u>	
E911 Narrowbanding Project (E911 Portion)	300,000
 <u>Internal Service Fund - Information Technology</u>	
Lease Purchase:	
Planning Printer	7,334
Storage Area Network II	17,749
Personal Computers	<u>35,043</u>
 Total Internal Service Lease/Purchases	 60,126
 <u>Component Units</u>	
Airport Hangars	<u>173,000</u>
 Total Airport Debt	 173,000
 TOTAL ALL OTHER FUND DEBT SERVICE	 <u>533,126</u>

Debt Management

The purpose of the Moore County Debt Management Policy is to maintain the County's ability to incur current and future at the most favorable interest rates without adversely affecting the County's ability to finance essential County services.

The following is an excerpt from the Moore County Fiscal Policy contained in the Introduction Section of this budget document.

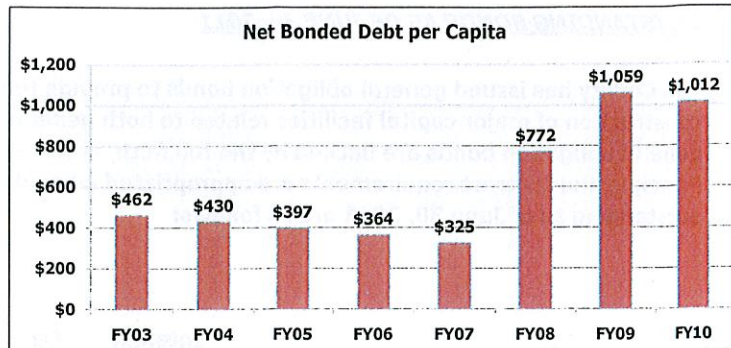
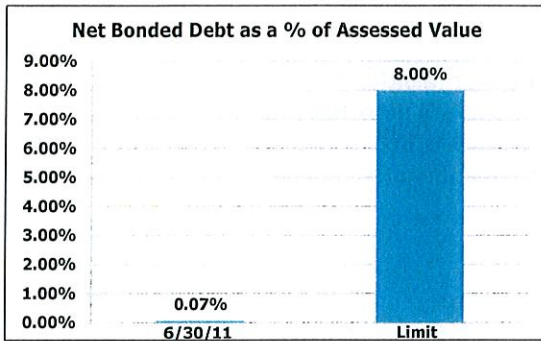
Debt Policy (excludes Enterprise Funds)

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing, capital reserves and pay-as-you-go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.
3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55% repaid in 10 years.

Debt Policy - Enterprise Funds

1. Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
2. Each Enterprise Fund is responsible for its own debt service.

Debt Management



Legal Debt Margin

The legal debt margin is set by State Statute (GS 159-55). The Debt Margin or the County's outstanding debt limit is 8% of the appraised value of property subject to taxation. As of June 30, 2011, the Legal Debt Margin for Moore County is .07% of the legal debt limit. This percentage is the difference between the County's debt limit and the net debt outstanding applicable to the limit, and thus represents the County's legal borrowing authority.

Legal Debt Margin Calculation for Fiscal Year 2010-2011

Appraised Valuation - June 30, 2011 \$11,754,045,098

Debt Limit - eight percent (8%) of appraised valuation \$940,323,608

Gross Debt

Total Bonded Debt	\$93,868,500
Limited Obligation Bonds	\$38,420,000
Authorized and Unissued Bonds	\$22,542,000
Notes Payable	\$1,730,577
Capital Leases	\$24,808
Gross Debt	\$156,585,885

Statutory Deductions

-\$41,836,701

Net Debt

\$114,749,184

Legal Debt Margin

\$825,574,424

DEBT MANAGEMENT

OUTSTANDING BONDS AS OF JUNE 30, 2011

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit and taxing power of the County. Principle and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2011 are as follows:

	<u>Interest rates</u>	<u>Date issued</u>	<u>Date series matures</u>	<u>Amount of original issue</u>	<u>Balance outstanding June 30, 2011</u>
<u>General Fund:</u>					
College/Schools GO Debt Series 2003	3.0-5.0%	2003	6/1/2021	11,500,000	8,300,000
College/Schools GO Debt Series 2008	3.25-4.75%	2008	6/1/2028	40,000,000	37,750,000
College/Schools GO Debt Series 2009	2.5-4.5%	2009	6/1/2029	29,500,000	28,230,000
College/Schools Refunding Debt Series 2009	2.0-3.0%	2009	6/1/2018	14,050,000	10,370,000
Total General Fund					84,650,000
<u>Enterprise Fund:</u>					
USDA-East Moore Water District Phase I	4.50%	2003	6/1/2042	1,797,000	1,642,500
USDA-East Moore Water District Phase II	4.125-4.5%	2008	6/1/2048	7,661,000	<u>7,576,000</u>
Total Enterprise Fund					9,218,500
<u>Limited Obligation Bonds:</u>					
Public Safety Complex/Detention Center	2.5-5.0%	2010	6/1/2031	29,830,000	29,830,000
Pinehurst Area Utility Project	2.5-5.0%	2010	6/1/2031	8,590,000	<u>8,590,000</u>
Total Limited Obligation Bonds					38,420,000
Total Bonds					132,288,500
Premium on Bonds					<u>3,034,767</u>
Total Bonds & Premium					<u>135,323,267</u>

DEBT MANAGEMENT

INSTALLMENT PURCHASE CONTRACTS

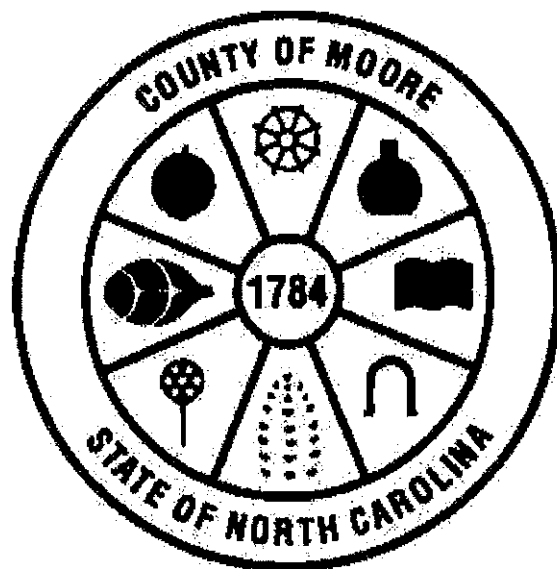
The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves.

	<u>Interest rates</u>	<u>Date issued</u>	<u>Date series matures</u>	<u>Amount of original issue</u>	<u>Balance outstanding June 30, 2011</u>
Track Loader	2.17%	2011	6/21/2016	244,376	244,376
Information Technology:					
It Equipment - PC's, SAN, Printer	2.72-2.91%	2009	6/1/2012 1/1/2011	108,612	<u>24,808</u>
Total					269,184

Annual Debt Service Requirements - All Debt Ratios by Debt Type (amounts expressed in thousands, except per capita amount)

<u>Governmental Activities</u>						
<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Certificates of Participation</u>	<u>New Obligation Bonds</u>	<u>Capital Lease</u>	<u>Notes Payable</u>	
2003	35,755	2,570	0	0	17,234	
2004	33,625	2,255	0	0	15,164	
2005	31,510	1,925	0	0	12,881	
2006	29,400	1,580	0	0	11,110	
2007	27,300	1,215	0	0	9,221	
2008	65,200	830	0	63	8,737	
2009	91,900	425	0	135	6,680	
2010	88,275	0	0	76	4,525	
2011	84,650	0	29,830	25	244	

<u>Business-Type Activities</u>						
<u>Fiscal Year</u>	<u>USDA Bonds</u>	<u>Limited Obligation Bonds</u>	<u>Total Notes Payable</u>	<u>Percentage Primary Government</u>	<u>of Personal Income</u>	<u>Per Capita</u>
2003	1,797	0	6,550	63,906	2.56%	825
2004	1,797	0	5,808	58,649	2.19%	750
2005	1,778	0	5,089	53,183	1.84%	670
2006	1,758	0	4,455	48,303	1.58%	597
2007	1,737	0	3,839	43,312	1.36%	516
2008	9,376	0	3,243	87,449	2.61%	1,036
2009	9,353	0	2,619	111,112	N/A	1,281
2010	9,329	0	2,000	104,205	N/A	1,195
2011	9,219	8,590	1,486	134,044	N/A	N/A



FIVE YEAR FINANCIAL FORECAST

FISCAL YEAR 2013 – FISCAL YEAR 2017

The County plans for long term solutions to funding issues both in the Capital Improvement Budget (CIP) and operational budgets. The CIP is forecast for 10 years and can be found in the CIP and Debt Management section. This section is devoted to budget projections for the operating budget. These projections are made with the best information available at the time of this writing. The following assumptions, graphs and other information provided are the basis for the forecast.

General Fund-Assumptions

Revenue

- **Property Tax**-Since FY 09, property tax revenues have been trending toward little to no growth. This is in contrast to historic growth of 3+/- % in previous years. This trend is expected to continue with only modest growth over FY 13 and FY 14. We expect the real estate market to pick up in FY 14 and FY 15 and property tax revenue to increase in FY 15, 16 and FY 17. Pre-FY 08 property tax revenue may not be re-established until FY 17 or later.
- **Sales Tax**-This tax, to a greater extent than the property tax, is sensitive to the economy. Between FY 09 and 10, sales tax revenue dropped by 18%. We forecast that sales tax will recover more quickly than the property tax and will mirror the progress of the economy. With an annual increase of 0.50% in FY 13, 0.75% in FY 14 and 1.0% in the following years.
- **Other Taxes and Licenses**-This source of revenue is expected to remain constant over the next five years, with only a slight increase in the out years commensurate with the real estate market and general economy.
- **Unrestricted Intergovernmental**-After a large decrease from FY 09 to 10, this revenue source has leveled out and is forecast to remain at this level thru FY 17.
- **Restricted Intergovernmental**-This source of funding is projected to incrementally decrease over the forecast period due to national economic and political pressure. The forecast is for reductions in the range of 3% per year.
- **Investment income**-As a result of the collapse of the global financial markets and other factors, interest income has been reduced by 80% since FY 09. The projection is uncertain in the future because interest rates are currently at record lows, but projected to go up over the next 5

FIVE YEAR FINANCIAL FORECAST

years because of inflation. The amount of increase is uncertain. We have a modest increase projected through FY 17 of an 8-10 % in revenue (not rates) due to higher interest rates.

- Charges for Services-We expect this source of revenue to remain constant over the 5 year period with slower demand and slower growth of services.
- Donations-this revenue is expected to flatten out at approximately \$40,000 per year during the 5 year period.
- Other Financing Sources-This category includes appropriated fund balance, transfers from other funds and miscellaneous revenues.

Expenditures

- Salaries and Wages-This expenditure component has remained relatively stable from FY 09-11. In FY 12, salaries and wages were increased by approximately 4%. This will affect future budgets; therefore this component is forecast to rise by 1.5% per year.
- Fringe Benefits-In FY 12 benefits were increased due to increasing pension obligations, health care costs, and salary increases. We expect benefits to rise by 3% per year.
- Operating Costs-these costs have remained steady or decreased over the past 3 years. We expect to see these costs to remain at little or no increase. Further, as budgets constrict, and as personnel are removed from the payroll, it is expected that operational costs will also be decreased.
- Debt Service-General Fund debt is expected to slowly decline over the next 5 years.
- Education, Including Debt-This component is expected to rise at or greater than the rate of inflation. Historically, the largest share of the General Fund expenditures goes to education and debt. The State is in the process of shifting to local government a greater share of the school costs and therefore this component is expected to rise at greater than the cost of living.
- Other-This category contains contingency funds, undistributed benefits and grants among other accounts. Although it has been erratic in growth and contraction in the past, this component is forecast remain at the FY 11 level or less.

Enterprise Fund Assumptions

Revenues

- Charges for Services-Over the projection period, demand will be slightly below historic norms due to the recession, generating lower increases in

FIVE YEAR FINANCIAL FORECAST

the revenue base. A growth rate of 1% is considered to be realistic through FY 15 and increasing slowly thereafter.

- Other Revenues-Investment earnings, grants and appropriated retained earnings make up the majority of this category of revenue. These revenues are expected to remain flat with grants/loans made to the county in prior years by the State will be fulfilled.

Expenditures

- Salaries and Wages-This component is expected to rise about 1.5 % per year just as other County employees, based on the FY 12 cost of living, step and benefit increases.
- Fringe Benefits-An expected increase of 3% per year based on the General Fund assumptions outlined above.
- Operating Costs-These costs are expected to stabilize in the 5 year forecast, primarily due to slower than usual growth and the completion of the upgrade and expansion of the Water Pollution Control Plant (WPCP).
- Capital Outlay-This expenditure is expected to remain at consistent levels due completion of the WPCP and the East Moore Water District Project.

Internal Service Fund Assumptions

Revenues and Expenditures

- This fund is composed of Information Technology, Risk Management, and Property Management. Since these are internal service departments, their revenues and expenditures should equal and are earned from departments and functions they serve in county government. An overall increase in expense and revenue is built into budgets in the operating funds for services provided by internal service departments and therefore to include it here would overstate the forecast.

Special Revenue Funds

Revenues

This fund is made up of the Emergency Medical Service Fund (EMS), E911 Emergency Telephone System (E911), Soil and Water Conservation and Transportation Services.

- Advanced Life Support Tax-Since this tax is collected on the same basis as the property tax, the same assumptions are made as in the General Fund.
- Charges for Services-In the Transportation Fund, we expect demand to grow at a rate of 1 to 1.5% per year thus increasing this revenue which makes up 54% of the revenue of the department.

FIVE YEAR FINANCIAL FORECAST

- Other Revenues-Other revenues such as medical reimbursements and grants are expected to be level in the forecast period. Medicaid cost reimbursements may decrease, but we have no current basis to determine how much it will decrease.

Expenditures

- Salaries and Wages, Fringe Benefits-These costs will mirror the increases for all employees as stated above for the General Fund.
 - Operating Costs-In the EMS fund, we expect costs to go up slightly in advance of the Consumer Price Index. This is calculated at 2% per year for this forecast. In Transportation Services, we expect the costs to continue to rise due to fuel costs by 1.5% per year. However, this increase is expected to be offset by an increase in revenue because of greater demand.
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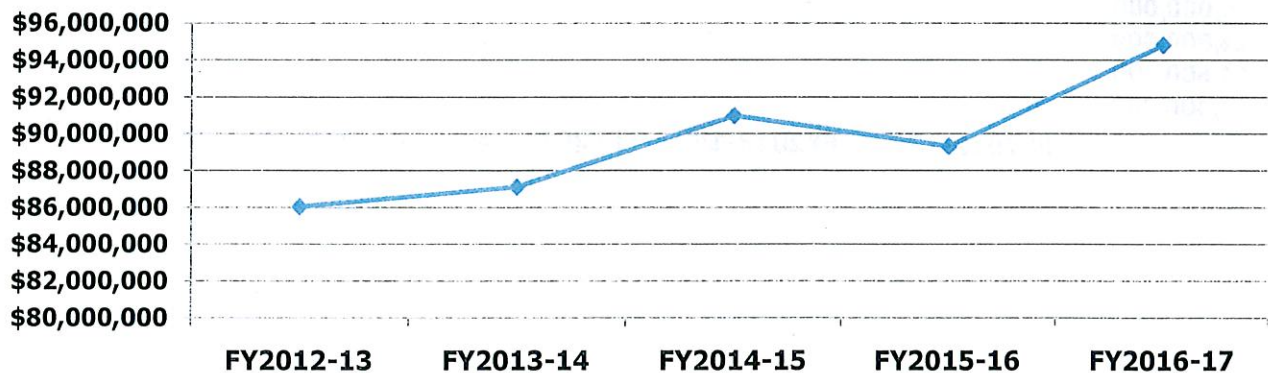
FIVE YEAR FINANCIAL FORECAST

General Fund

REVENUES	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Property Tax	\$54,000,000	\$54,600,000	\$55,400,000	\$56,500,000	\$57,800,000
Sales Tax	\$13,800,000	\$14,500,000	\$15,100,000	\$15,700,000	\$16,500,000
Other Taxes & Licenses	\$185,000	\$187,000	\$188,000	\$190,000	\$192,000
Unrestricted Governmental	\$193,000	\$194,000	\$194,000	\$195,000	\$195,000
Restricted Governmental	\$10,500,000	\$10,500,000	\$10,550,000	\$10,600,000	\$10,700,000
Investments	\$145,000	\$145,000	\$160,000	\$180,000	\$210,000
Charges for Services	\$3,780,000	\$3,795,000	\$3,795,000	\$4,000,000	\$4,000,000
Donations	\$37,000	\$37,000	\$37,000	\$37,000	\$37,000
Other Revenue	\$3,416,000	\$3,166,000	\$5,570,000	\$1,923,000	\$5,174,000
Total	\$86,056,000	\$87,124,000	\$90,994,000	\$89,325,000	\$94,808,000

EXPENDITURES	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Salaries & Wages	\$21,509,000	\$21,515,000	\$21,520,000	\$22,380,000	\$22,380,000
Benefits	\$6,951,000	\$7,159,000	\$7,374,000	\$7,595,000	\$7,823,000
Operating Costs	\$12,200,000	\$12,300,000	\$12,300,000	\$12,300,000	\$12,400,000
Debts	\$601,000	\$550,000	\$500,000	\$450,000	\$400,000
Education, including Debt	\$38,195,000	\$38,900,000	\$39,500,000	\$39,800,000	\$40,900,000
Other Expenditures	\$6,600,000	\$6,700,000	\$9,800,000	\$6,800,000	\$10,905,000
Total	\$86,056,000	\$87,124,000	\$90,994,000	\$89,325,000	\$94,808,000

General Fund Revenues/Expenditures



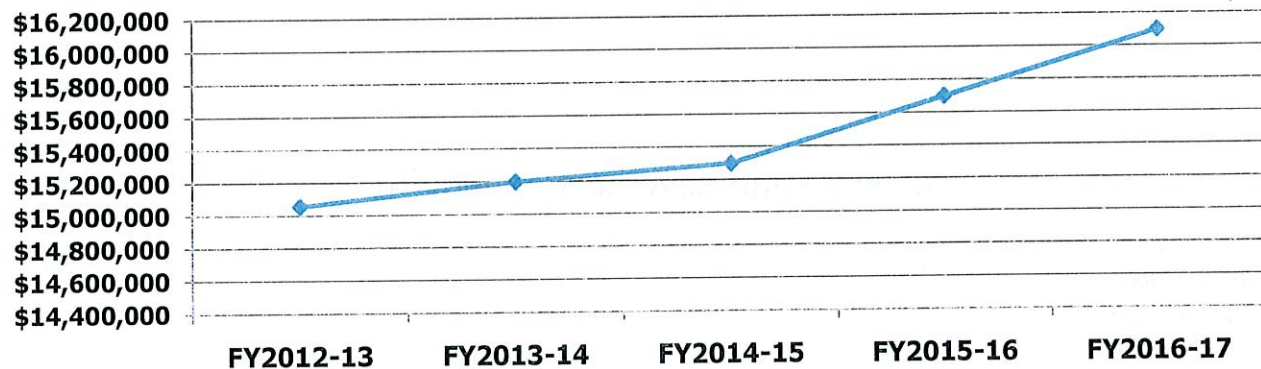
FIVE YEAR FINANCIAL FORECAST

Enterprise Funds

REVENUES	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Charges for Services	\$14,700,000	\$14,900,000	\$15,300,000	\$15,700,000	\$16,100,000
Other Revenue	\$357,000	\$300,000	\$0	\$0	\$0
Total	\$15,057,000	\$15,200,000	\$15,300,000	\$15,700,000	\$16,100,000

EXPENSES	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Salaries & Wages	\$2,300,000	\$2,329,000	\$2,364,000	\$2,400,000	\$2,445,000
Benefits	\$886,000	\$913,000	\$940,000	\$965,000	\$997,000
Operating Costs	\$7,200,000	\$7,300,000	\$7,600,000	\$7,600,000	\$7,700,000
Capital Outlay	\$900,000	\$800,000	\$800,000	\$850,000	\$850,000
Transfer to Capital Reserve	\$1,600,000	\$1,600,000	\$1,600,000	\$1,850,000	\$2,200,000
Other Expense	\$2,171,000	\$2,258,000	\$1,996,000	\$2,035,000	\$1,908,000
Total	\$15,057,000	\$15,200,000	\$15,300,000	\$15,700,000	\$16,100,000

Enterprise Funds Revenues/Expenditures



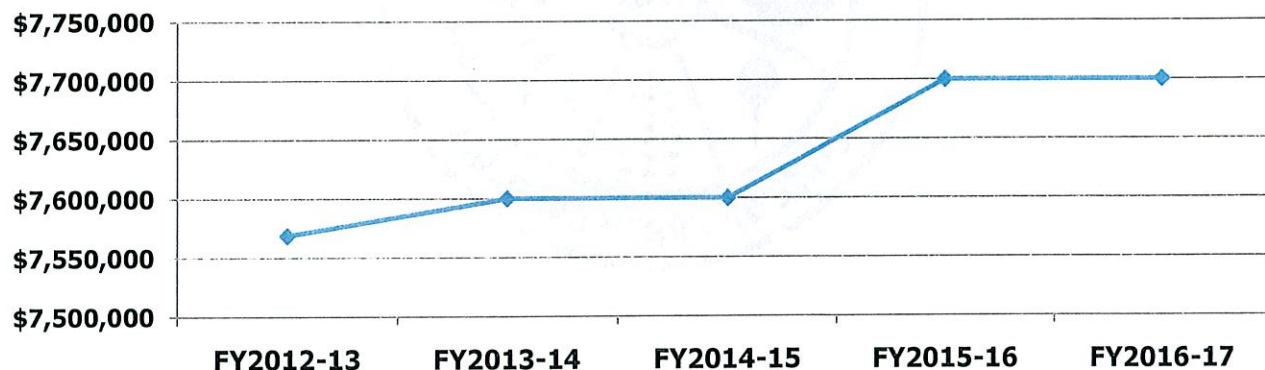
FIVE YEAR FINANCIAL FORECAST

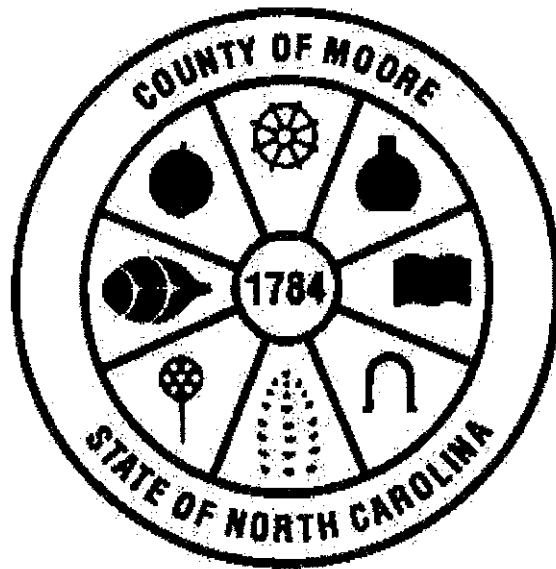
Special Revenue Funds

REVENUES	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
ALS Tax	\$2,317,000	\$2,350,000	\$2,384,000	\$2,418,000	\$2,473,000
E911 PSAP	\$632,000	\$632,000	\$632,000	\$632,000	\$632,000
Charges for Services	\$770,000	\$770,000	\$773,000	\$773,000	\$775,000
Restricted Governmental	\$550,000	\$550,000	\$600,000	\$600,000	\$600,000
Other Revenue	\$3,300,000	\$3,298,000	\$3,211,000	\$3,277,000	\$3,220,000
Total	\$7,569,000	\$7,600,000	\$7,600,000	\$7,700,000	\$7,700,000

EXPENDITURES	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Salaries & Wages	\$2,919,000	\$2,962,000	\$3,006,000	\$3,051,000	\$3,097,000
Benefits	\$870,000	\$896,000	\$923,000	\$943,000	\$960,000
Operating Costs	\$2,230,000	\$2,233,000	\$2,233,000	\$2,240,000	\$2,240,000
Capital Outlay	\$550,000	\$600,000	\$600,000	\$625,000	\$625,000
Other Expenditures	\$1,000,000	\$909,000	\$838,000	\$841,000	\$778,000
Total	\$7,569,000	\$7,600,000	\$7,600,000	\$7,700,000	\$7,700,000

Special Revenue Funds Revenues/Expenditures





SUPPLEMENTAL AND HISTORICAL INFORMATION

About Moore County, North Carolina

Moore County, North Carolina, with a population of 88,247 comprises an area of approximately 705.49 square miles. There are eleven incorporated towns in Moore County-Aberdeen, Cameron, Carthage, Foxfire Village, Pinebluff, Pinehurst, Robbins, Southern Pines, Taylortown, Vass and Whispering Pines. Carthage is the County Seat. Moore County is located in the Sandhills area of the south-central portion of the state and is known for its' world class golf courses and equestrian activities.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's 632 person workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

From a historical perspective, archeological findings indicate that Indians of the Siouan family inhabited the area that is now Moore County formed as early as the beginning of the sixth century, until about 400 years ago. They hunted and camped throughout the area and, in places, settled in villages. A well-used Indian trail, which crosses the County, is thought to have first been beaten out by buffaloes on their annual migrations from the piedmont to the coastal marshes. This trail, which later came to be known as the Yadkin Road, played an important role in the early settlement of Moore County.

The earliest European settlers came to the region about 1739. During the ensuing years, additional settlers, largely English, Ulster Scots, and Germans moved into the area, traveling down the "Great Wagon Road" from Pennsylvania or up the Cape Fear River Valley from Wilmington. Most settled on the fertile lands of the "clay country" along the Deep River in northern Moore County. By the mid-1750's, the area was sparsely, but evenly settled.

The next twenty years saw a large influx of settlers, particularly Highland Scots, who immigrated to the colonies to escape the harsh economic and political conditions which existed in Scotland at the time. These Highlanders settled in the Sandhills of the southeast, an area bypassed by earlier settlers due to the poorness of the soil. The

SUPPLEMENTAL AND HISTORICAL INFORMATION

industrious Scots, making the best of what they had, soon established the manufacture of naval stores as a major industry of the vast forests of longleaf pines.

The American Revolution curtailed the influx of settlers to the area and set the stage for bitter conflict. The Highlanders, who had taken an oath of allegiance to the King of England before leaving Scotland, remained loyal to the British throne; settlers in the "clay county" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the State.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880's, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking "refuge from the northern blizzard" began to flock to the resort towns. Shaw's Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

During the 20th century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

DEMOGRAPHIC AND ECONOMIC DATA

RESULTS ON THE 2010 CENSUS

POPULATION, 2010	88,247
PERCENT CHANGE FROM 2000	+18.00%
PERCENT PERSONS UNDER 5 YEARS OF AGE	6.10%
PERCENT PERSONS UNDER 18 YEARS OF AGE	22.10%
PERCENT PERSON UNDER 65 YEARS OF AGE	21.80%
PERCENT OF FEMALE PERSONS	52.10%
PERCENT OF WHITE PERSONS	80.40%
PERCENT OF BLACK PERSONS	13.40%

Since the 2010 Census information was recently published, the County has summarized certain demographic information for the reader of this report. The information is still too new to have been analyzed to the point of drawing conclusions.

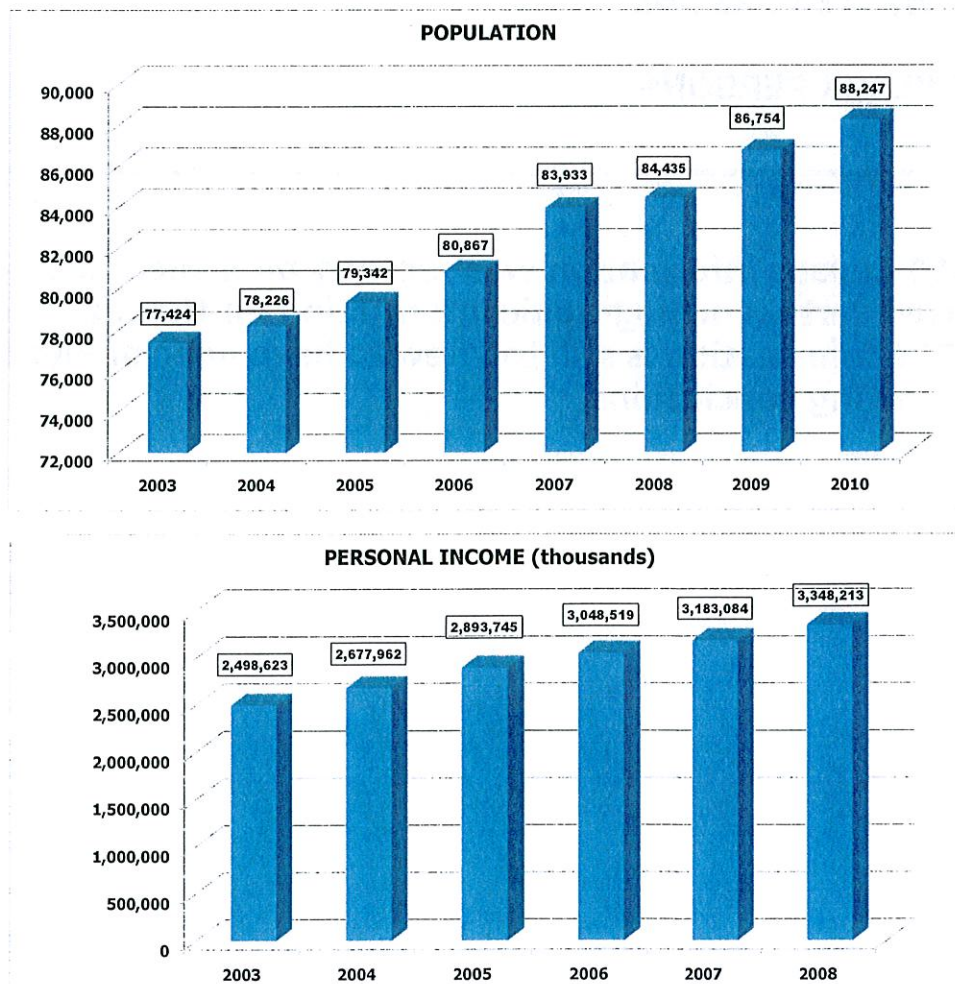
HISTORIC, DEMOGRAPHIC AND ECONOMIC DATA

FISCAL YEAR	POPULATION (1)	MEDIAN AGE	SCHOOL ENROLLMENT	UNEMPLOYMENT RATE
2003	77,424	42.76	11,331	7.20%
2004	78,226	43.04	11,711	5.90%
2005	79,342	43.32	11,937	5.40%
2006	80,867	43.52	12,014	4.80%
2007	83,933	44.80	12,294	4.80%
2008	84,435	45.00	12,334	4.90%
2009	86,754	45.00	12,270	8.60%
2010	88,247	N/A	12,280	10.80%

INCOME DATA

FISCAL YEAR	PERSONAL INCOME (2) (thousands)	PER CAPITA PERSONAL INCOME (2)
2003	2,498,623	31,655
2004	2,677,962	33,447
2005	2,893,745	35,575
2006	3,048,519	36,932
2007	3,183,084	37,800
2008	3,348,213	38,919
2009	N/A	N/A
2010	N/A	N/A

SOURCES: (1) NC EDIS (A DIVISION OF NC DEPARTMENT OF COMMERCE)
(2) BUREAU OF ECONOMIC ANALYSIS



N/A = Not Available

PRINCIPLE MOORE COUNTY EMPLOYERS

<u>EMPLOYER</u>	<u>EMPLOYEES</u>	<u>RANK</u>
FIRST HEALTH OF THE CAROLINAS	1000 & OVER	1
MOORE COUNTY SCHOOLS	1000 & OVER	2
PINEHURST, INC.	500-999	3
COUNTY OF MOORE	500-999	4
SANDHILLS COMMUNITY COLLEGE	500-999	5
WAL-MART ASSOCIATES, INC.	250-499	6
PINEHURST MEDICAL CLINIC, INC.	250-499	7
ST. JOSEPH OF THE PINES HOSPITAL, INC	250-499	8
PINEHURST SURGICAL CLINIC PA	250-499	9
LEE ELECTRIC CONSTRUCTION, INC.	100-249	10

*SOURCE: Moore County Tax Department

PRINCIPLE MOORE COUNTY PROPERTY TAXPAYERS

<u>TAXPAYER</u>	<u>TAXABLE ASSESSED VALUE</u>	<u>RANK</u>	<u>PERCENTAGE OF TOTAL TAXABLE ASSESSED VALUE</u>
RESORTS OF PINEHURST	176,486,397	1	1.51%
PROGRESS ENERGY	70,293,242	2	0.60%
FOREST CREEK HOLDING CO., LLC	50,427,754	3	0.43%
CAROLINA TELEPHONE & TELEGRAPH	27,813,650	4	0.24%
KIRKPATRICK, JAMES R. ABERDEEN COMMONS	27,378,929	5	0.24%
PINEHURST SURGICAL	27,084,800	6	0.23%
WRI PINECREST PLAZA	24,344,970	7	0.21%
PINE NEEDLES	24,251,655	8	0.21%
COUNTY CLUB OF NORTH CAROLINA	23,571,106	9	0.20%
NATIONAL GOLF CLUB, INC & PNGC	19,149,091	10	0.16%
TOTAL ASSESSED VALUATION OF TOP 10 TAXPAYERS	470,801,594		4.03%
BALANCE OF ASSESSED VALUATION	11,214,554,139		95.97%
TOTAL ASSESSED VALUATION 2010	11,685,355,733		100.00%

*SOURCE: Moore County Tax Department

PROPERTY TAX LEVIES AND COLLECTIONS

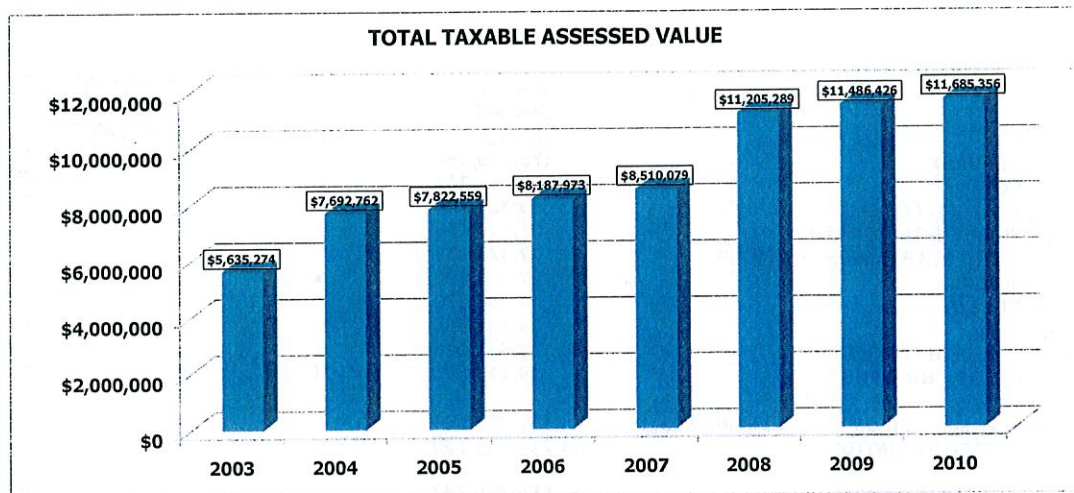
<u>FISCAL YEAR</u>	<u>COLLECTED WITHIN THE FISCAL YEAR OF THE LEVY</u>			<u>TOTAL COLLECTIONS TO DATE</u>		
	<u>TOTAL TAX LEVY FOR FISCAL YEAR</u>	<u>AMOUNT</u>	<u>PERCENTAGE OF LEVY</u>	<u>COLLECTIONS IN SUBSEQUENT YEARS</u>	<u>AMOUNT</u>	<u>PERCENTAGE OF LEVY</u>
2003	\$30,771,000	\$30,225,000	98.20%	\$289,000	\$30,514,000	99.10%
2004	\$36,416,000	\$36,019,000	98.90%	\$431,000	\$36,450,000	100.10%
2005	\$37,215,000	\$36,892,000	99.10%	\$351,000	\$37,243,000	100.10%
2006	\$37,353,000	\$37,025,000	99.10%	\$299,000	\$37,324,000	100.00%
2007	\$38,775,000	\$38,442,000	99.10%	\$278,000	\$38,720,000	99.90%
2008	\$49,934,000	\$49,574,000	99.30%	\$269,000	\$49,843,000	99.80%
2009	\$54,958,000	\$54,564,000	99.30%	\$316,000	\$54,881,000	99.90%
2010	\$54,434,000	\$53,939,000	99.10%	\$329,000	\$54,268,000	99.70%

SOURCES: Moore County Tax Department and Moore County Finance Department

Note: The County of Moore began to report accrual information when it implemented GASB Statement 34 in fiscal year 2003.

ASSESSED VALUE AND ESTIMATED ACTUAL TAXABLE VALUE OF PROPERTY

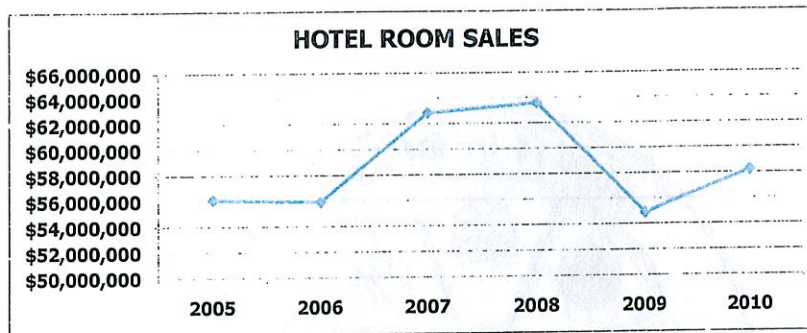
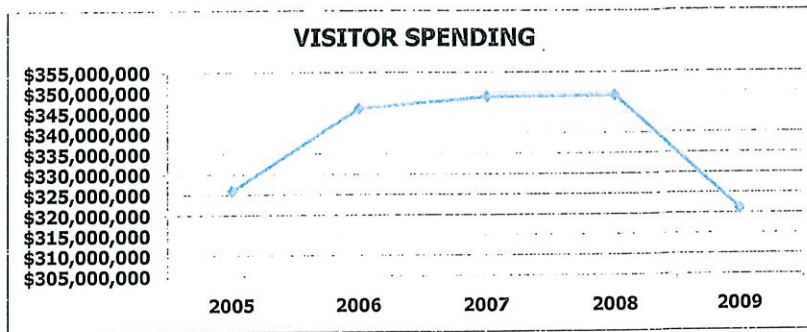
<u>FISCAL YEAR</u>	<u>TOTAL TAXABLE ASSESSED VALUE</u>	<u>TOTAL DIRECT TAX RATE</u>	<u>ESTIMATED ACTUAL TAX VALUE</u>	<u>ANNUAL VALUE AS A PERCENTAGE OF ACTUAL VALUE</u>
2003	\$5,635,274	\$0.545	\$7,151,174	78.80%
2004	\$7,692,762	\$0.475	\$7,692,762	100.00%
2005	\$7,822,559	\$0.475	\$8,351,919	93.70%
2006	\$8,187,973	\$0.455	\$8,300,000	98.70%
2007	\$8,510,079	\$0.455	\$8,510,079	100.00%
2008	\$11,205,289	\$0.445	\$10,830,592	103.40%
2009	\$11,486,426	\$0.479	\$11,228,000	102.30%
2010	\$11,685,356	\$0.465	\$11,640,000	100.40%



Another indicator of the local economy and County financial underpinning is the consistency of the actual taxable value of real property, motor vehicles, and utilities. Since 2003, the total taxable assessed value has increased each year. Although the rate of increase has slowed with the recessionary economy, none the less, it has increased each year compared to other counties who have had an actual decrease in actual taxable value. In addition, the actual value is estimated to be at 100% of assessed value for the last four fiscal years.

As the economy strengthens, the total assessed value of taxable property will increase and resume more normal characteristics. As a view into the real estate market, this chart also shows that the housing market downturn as a part of the recession did affect Moore County, but only in a mild way, reflected more as a flattening out of the growth curve as opposed a downturn as happened in many communities.

MOORE COUNTY VISITOR SPENDING AND HOTEL ROOM SALES

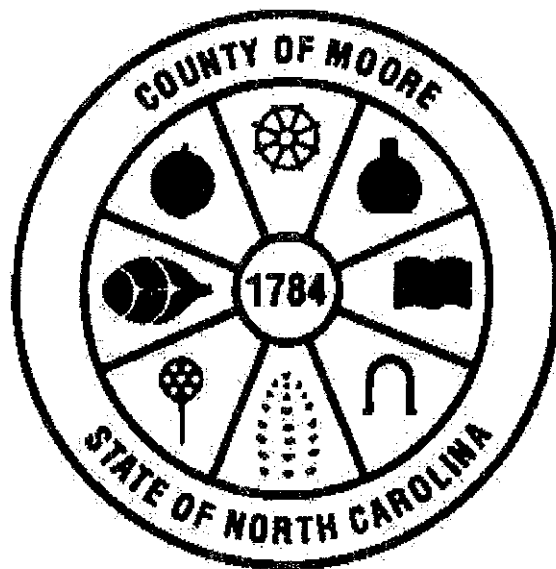


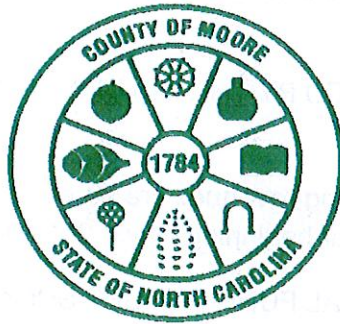
FY	VISITOR SPENDING	HOTEL OCCUPANCY %	HOTEL ADR	HOTEL ROOM SALES
2000	\$274,980,000	51%	\$100.89	\$45,692,127
2001	\$271,420,000	50%	\$99.09	\$45,735,621
2002	\$279,850,000	53%	\$104.10	\$49,151,930
2003	\$290,100,000	53%	\$105.10	\$49,342,479
2004	\$305,150,000	50%	\$99.68	\$45,479,000
2005	\$326,050,000	54%	\$110.26	\$56,106,864
2006	\$346,170,000	54%	\$104.62	\$55,922,729
2007	\$349,070,000	54%	\$117.22	\$62,843,049
2008	\$349,346,000	52%	\$119.80	\$63,576,434
2009	\$321,230,000	49%	\$108.34	\$54,889,979
2010	N/A	52%	\$106.37	\$58,225,462

BUDGET HIGHLIGHTS

The Moore County Convention and Visitor's Bureau (CVB) was created by the North Carolina General Assembly to promote the tourism and convention business in Moore County. The County includes the CVB in the annual budget as a component unit and provides the accounting services for a fee. The CVB has an independent Board. Revenue to the travel and tourism industry has mirrored the economy and based on the charts, FY09 was impacted the most by the economic downturn with a 14% reduction from the previous fiscal year. FY10 shows a 6% increase in hotel room sales over the previous fiscal year.

*N/A = Not Available





COUNTY OF MOORE
BUDGET ORDINANCE
FY 2011/2012

Final

BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2011-2012.

WHEREAS, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS), requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS, the Moore County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Moore County for the 2011-2012 Fiscal Year,

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:

Section 1. **REVENUES:** The following revenues are hereby appropriated for operating the county government for the Fiscal Year beginning July1, 2011 and ending June 30, 2012:

GENERAL FUND BUDGET SUMMARY

Revenues:

Property Taxes	\$53,486,191
Privilege License	\$12,000
Rental Vehicle Tax	\$45,000
Sales Tax	\$13,435,000
ABC Revenues	\$493,000
Interest income	\$145,000
Transfers In	\$2,299,000
Departmental Revenues and Fees	\$4,929,806
Child Support Enforcement	\$596,468
Social Services	\$6,635,824
Public Health	\$824,976
Other Grants	\$849,411
Aging	\$872,425
Appropriated Fund Balance	\$316,444
TOTAL REVENUES	\$84,940,545

SECTION 2. EXPENDITURES: The following expenditures are appropriated to the General Fund and other funds as described in sections 6 through 17 for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012:

Expenditures

General Government	
Governing Body	\$201,013
Administration	\$512,375
Human Resources	\$271,416
Finance	\$712,420
Budget	\$.00
County Attorney	\$593,746
Tax	\$1,889,592
Board of Elections	\$633,124
Register of Deeds	\$1,249,568
TOTAL	\$6,063,254
PUBLIC SAFETY	
Sheriff	\$6,034,507
Detention Center	\$2,986,300
Day Reporting Center	\$100,679
Emergency Management/E-911	\$1,381,787
Youth Services	\$106,381
TOTAL	\$10,609,654
Environmental and Community Development	
Solid Waste	\$2,009,302
Planning and Community Development	\$1,091,594
Geographic Information Systems	\$377,409
Cooperative Extension Service	\$363,745
Soil and Water Conservation Service	\$260,647
TOTAL	\$4,102,697

Human Services	
Child Support Enforcement	\$631,081
JCPC ARRA	.00
Veterans Services	\$208,948
Aging/RSVP/Senior Center	\$1,598,361
Social Services	\$11,000,000
Public Health	\$4,675,401
TOTAL	\$18,113,791
Cultural Development	
Library	\$535,206
Parks and Recreation/Youth Development	\$679,174
TOTAL	\$1,214,380
Education	
Public School Current Expense	\$25,540,140
Public School Capital	\$711,932
Public Schools Debt Service-Principal	\$3,519,136
Public School Debt Service-Interest	\$2,418,785
Community College Current Expense	\$4,011,475
Community College Debt Service-Principal	\$1,185,863
Community College Debt Service-Interest	\$808,411
TOTAL	\$38,195,742
Grants/Court Facility Costs/Non-Departmental	\$2,551,581
Transfers	
Airport Enterprise Fund	\$167,246
TOTAL	\$2,718,827
Debt Service	\$3,922,200
TOTAL EXPENDITURES	\$84,940,545

Section 3. AD VALOREM TAX LEVY

A. There is hereby levied for Fiscal Year 2011-2012, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2011, at a rate of forty-six and five tenths (46.5 cents) per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes and other applicable laws.

B. There is hereby levied for Fiscal Year 2011-2012, an ad valorem tax on all property having a situs in the various Special Fire Tax Districts in Moore County as stated on Schedule A - Special Fire Tax Districts which is attached to and made a part of this ordinance.

C. There is hereby levied for Fiscal Year 2011-2012, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2011, at a rate of two cents (2 cents) per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.

Section 4. LEVY OF PRIVILEGE LICENSE AND OTHER TAXES

There is hereby levied, all County Privilege License Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

Section 5. AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:

A. AUTHORIZED TRANSFER OF APPROPRIATIONS

1. The Budget is adopted at the Fund level and the County Manager is hereby authorized to transfer appropriations between funds under the conditions listed below:
2. The County Manager may transfer appropriations within a Fund without limitation, but shall report them to the Board of Commissioners.
3. The County Manager may transfer amounts up to \$50,000 between funds and these transfers must be reported to the Board of Commissioners in an itemized report. Any amount above \$50,000 must have the Approval of the Board of Commissioners.

B. CONTRACTING LIMITATION

1. Any Appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.

2. The County Manager or his designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to \$50,000 for the following purposes:
 - a. Initiate grant agreements to public and non-profit agencies;
 - b. Leases of routine business equipment;
 - c. Consultant, professional, and/or maintenance service agreements;
 - d. Purchase of apparatus, supplies, construction, repair work, and materials where formal bids are not required by state law or county policies;
 - e. Agreements for the acceptance of State and Federal grant funds.

C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the County and are considered County funds.
2. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to \$50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and provide a copy of any such agreements authorized in this paragraph no later than the next work day.
3. The Assistant Finance Officer is hereby designated as a Deputy Finance Officer for purposes of pre-audit functions pursuant to Chapter 159 of the NC General Statutes.
4. In accordance with Article V of the North Carolina Constitution, the County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:
 - a. The activity to be funded is for a public purpose
 - b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund
 - c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to governmental agency or private group.
5. The County Manager is authorized to disburse the Special Fire Tax District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance, if any, will be held by the County as a capital reserve for future equipment purchases for the Special Fire Tax Districts.

6. Longevity Pay – The longevity pay program is hereby reestablished effective July 1, 2011. All employees who were hired prior to July 1, 2010 who scored proficient or better in their last evaluation and who have served at least three (3) consecutive years of employment as of July 3, 2011 are eligible for Longevity in FY12. The Service Pay program established July 1, 2010 will apply only to those employees hired after June 30, 2010.

Section 6. ENTERPRISE FUNDS

The following funds are designated as Enterprise Funds and are to be accounted for as such:

Water Pollution Control Plant	\$3,986,657
Public Utilities	\$9,445,005
East Moore Water District	\$1,626,700

Section 7. INTERNAL SERVICE FUNDS

The following funds are designated as Internal Service Funds, and will be accounted for as such:

Information Technology Fund	\$1,613,004
Self Insurance Fund	\$6,893,017
Property Management Fund	\$3,952,909

Section 8. SPECIAL REVENUE FUNDS

Annual Special Revenue Funds:

A. EMERGENCY MEDICAL SERVICES / ADVANCED LIFE SAVING TAX FUND

The Emergency Medical Services Fund budget for FY 2012 is \$5,158,673

B. 911 TELEPHONE SYSTEM FUND

The 911 telephone System budget for FY 2012 is \$932,305

C. TRANSPORTATION SERVICES FUND

The Transportation services budget for FY 2012 is \$1,394,414

D. SOIL & WATER CONSERVATION DISTRICT

TOTAL Budget

\$18,655

Multi-Year Special Revenue Funds:

E. CAPITAL RESERVE FUNDS

The County will maintain three (3) Capital Reserve Funds as multi-year Special Revenue Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, as listed below:

1. Capital Reserve for Governmental Projects
2. Capital Reserve for Debt Service
3. Capital Reserve for Enterprise Projects

F. MULTI-YEAR GRANTS FUND

G. DIXIE YOUTH WORLD SERIES FUND

Section 9. COMPONENT UNIT FUNDS

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Section 10. TRUST and AGENCY FUNDS

The County maintains various trust funds. Under NCGS 159-14, these funds do not require annual budgets. Trust and Agency Funds are identified as:

A. Special Tax District-The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2011, for special districts as listed on Schedule A, attached hereto and made a part of this ordinance. The tax rate and appropriations shown in Schedule A have been determined by the County in conjunction with the various fire department representatives, as necessary for the operation of their fire departments for FY 2012.

B. Social Services and Sheriff Department Trust Funds-These two departments must maintain certain funds in their respective departments for daily operation. These funds do not require an annual budget. The following funds are authorized:

1. Social Services-Charity Fund-accounts for funds donated to the department for specific needs.

2. Social Services-Client Fund – accounts for funds belonging to individuals who are unable to maintain those funds themselves.
3. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments.

NCGS require individuals who sign checks in Trust and Agency Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Lane Carter - Sheriff
Neil Godfrey - Chief Deputy
James Furr - Sergeant
Lydia Weaver – Lieutenant

Section 11. CAPITAL PROJECTS BUDGETS

The County uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:

CDBG Projects
Airport Projects
School Lottery and ADM Projects
Local School and College Bond Projects
Public Safety Center Building Capital Project
Senior Center Project
Social Services Facility Project
Utilities ARRA Capital
Water Pollution Control Plant Expansion and Upgrade
East Moore Water District Phase III
2010 Limited Obligation Bond Public Utilities Project
Midland Road Waterline Upgrade Project

Section 12. TEN YEAR CAPITAL PROJECT PLAN

The County Manager has prepared a ten year capital forecast. It is included as a part of the budget document for planning purposes only. The ten year capital plan does not authorize the expenditure of funds.

Section 13. MOORE COUNTY PUBLIC SCHOOLS

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.

Section 14. SANDHILLS COMMUNITY COLLEGE

The County has provided funding to the Community College for Current Expense and Plant Fund expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

Section 15. DUAL SIGNATURES ON CHECKS

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signature of the County Manager and the Finance Officer, following proof of warrant, are the authorized signatures of Moore County.

Section 16. FINANCIAL REPORTING

The Finance Officer will prepare a monthly financial report for the County Manager and the Board of Commissioners and, from time to time, other reports as required by the County Manager and/or the Board of Commissioners.

Section 17. RESERVES FOR ENCUMBRANCES

The reserves for encumbrances at June 30, 2011 and carry over appropriations, representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds, under which expenditures may be made during fiscal year 2011-2012 as the previous commitments are satisfied.

Section 18. FEE SCHEDULE

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.

Section 19. INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE

Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

Section 20. EFFECTIVE DATE

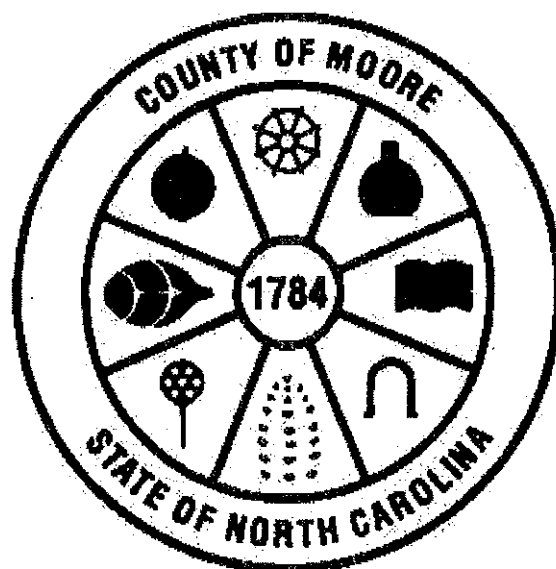
That this ordinance shall be in full force and effect on July 1, 2011.

Adopted this 21 day of June, 2011:

A handwritten signature in black ink, appearing to read "Nick Picerno", written over a horizontal line.

Nick Picerno, Chairman

Moore County Board of Commissioners



BUDGET GLOSSARY

Ad Valorem Taxes - Revenue accounts showing taxes paid on real property and personal property, to include property of public service companies allocated by the Ad Valorem Tax Division of the State Department of Revenue.

Appropriation - An authorization made by the Board of Commissioners that permits the County to incur obligations and to make expenditures of resources.

Assessed Valuation - A value that is established for real or personal property for use as a basis to levy property taxes.

Basis of Accounting - A term used to refer to when revenues, expenditures, expenses, and transfers--and the related assets and liabilities--are recognized in the accounts and reported in the financial statements. The County of Moore uses the modified accrual basis of accounting for budget preparation, as required by the North Carolina Local Government Budget and Fiscal Control Act.

Bond - A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings and Utility infrastructure.

Bond Anticipation Notes (BANs) - Short-term interest-bearing notes issued by the County in anticipation of bonds which are issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Budget - A statement in dollar terms of the County's program of service delivery for the ensuing fiscal year.

Budget Amendment - A legal procedure utilized by the County staff and the Board of Commissioners to revise a budget appropriation.

Budget Calendar - The schedule of key dates that the County's departments follow in the preparation, adoption and administration of the budget.

Budget Document - The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Commissioners.

Budget Message - The opening section of the budget that provides the Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the County Manager.

Budget Ordinance - The official enactment by the Board of Commissioners to establish legal authority for County officials to obligate and expend resources.

BUDGET GLOSSARY

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Outlays - Expenditures available for the acquisition of capital assets, including the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

Capital Improvements Program - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

Category - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department - An organizational unit responsible for carrying out a major governmental function.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement - Payment for goods and services in cash or by check.

Earmark - To designate funds for a specific use.

BUDGET GLOSSARY

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

Expenditure - The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

Fiscal Policy - The financial policy, adopted by the Board of Commissioners, and used by the County staff in budgetary and financial matters.

Fiscal Year - The time period designating the beginning and ending period for recording financial transactions. The County of Moore's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used by the County, including land, buildings, machinery, furniture and other equipment.

Function - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

Fund - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditure, and is therefore also known as surplus funds.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

BUDGET GLOSSARY

General Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

GASB – The acronym used for General Accounting Standards Board.

GFOA – The acronym used for Government Finance Officers Association of the United States and Canada.

General Fund – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as the Sheriff's department, Public Safety, Parks and Recreation, Administration, Finance, Planning and Community Development, as examples.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government.

Geographic Information System (GIS) – A County database, including hardware, software, and personnel. This system is to be utilized as a planning tool by County departments.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

Interfund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Internal Service Fund- A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

Inventory - A detailed listing of property currently held by the government.

BUDGET GLOSSARY

Investment Earnings - Revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the County to spread the cost of the acquisition over several budget years.

Levy - To impose taxes, special assessments, or service charges for the support of County activities.

Line Item Budget - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act - This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and unmatured principal and interest on general long term debt is recognized when due.

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers - Routine and/or recurring transfers of assets between funds.

Performance Measures - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates).

Personnel - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

BUDGET GLOSSARY

Productivity - A measure of the increase of service output of County programs compared to the per unit resource input invested.

Program - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary - A government's continuing business type activities.

Reclassification - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise Fund.

Reserve - A portion of fund balance earmarked to indicate what is not available for expenditure, or is legally segregated for a specific future use.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

Revenue - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues that are classified according to their source or point of origin.

BUDGET GLOSSARY

Special Revenue Fund - A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Tax Base - The assessed valuation of all taxable real and personal property.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

